S5455-2

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1984

DIVISION OF TAXATION
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Trenton, New Jersey 08646

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Sea Girt Branch Office
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Sea Girt, N.J. 08750

Cherry Hill Branch Office
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Randolph Branch Office
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Randolph, N.J. 07869

Northfield Branch Office
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Northfield, N.J. 08225

Newark Branch Office
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Fair Lawn Branch Office
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Fair Lawn, N.J. 07410

Vineland Branch Office
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Vineland, N.J. 08360

Somerville Branch Office
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Somerville, N.J. 08876

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
Michael M. Horn, *State Treasurer*

DIVISION OF TAXATION
John R. Baldwin, *Director*

PROCESSING AND ADMINISTRATION
Samuel Temkin, *Assistant Director*

AUDIT
Richard L. Fair, *Assistant Director*

SPECIAL PROCEDURES AND INVESTIGATIONS
Richard D. Gardiner, *Assistant Director*

LETTER OF TRANSMITTAL

To the Hon. Thomas H. Kean, Governor of the State of New Jersey, and the Legislature of the State of New Jersey.

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ending June 30, 1984. The Report contains detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of recent tax legislation and court decisions, County and State Abstracts of Ratables, and State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

REVENUES

Tax collections for the fiscal year ending June 30, 1984 attained a new high of $6.6 billion, an increase of $970.5 million or 17.3% over tax collections of the previous year. The main ingredients of the increase were the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 1. In addition to Gross Income Tax collections of $1.73 billion, they reflect Sales Tax of $1.97 billion, Corporation Tax of $891.1 million and Motor Fuels Tax of $294.1 million. It should be noted that the Local Property Tax levy totaled $5.2 billion.

PUBLIC COMMUNITY WATER TAX

Effective April 1, 1984, the owner and operator of every public community water system is required to collect a tax of $.01 per 1,000 gallons of water delivered to the consumer, not including water purchased for resale. The tax is the result of P.L. 1983, c. 443. which amended and supplemented the "Safe Drinking Water Act of 1977."

The owners or operators of every public community water system, defined in the law as a public water system which serves at least 15 service connections used by year-round residents or regularly serves at least 25 year-round residents, must register with the Division of Taxation within 20 days of their initial delivery of water subsequent to March 31, 1984.

Quarterly returns are required to be filed with the Division no later than the 20th day of the month following the quarter for which the tax is due. The first return was due July 20, 1984.

The revenues from this tax will be deposited in the "Safe Drinking Water Fund" to be administered by the Department of Environmental Protection.

OTHER SIGNIFICANT LEGISLATION

The Alcoholic Beverage Wholesale Sales Tax rate was increased from 6.5% to 7.3% (P.L. 1983, c.531). The new rate is effective March 1, 1984. The Corporation Business Tax Act was amended to provide a tax abatement for New Jersey Banks that create international banking facilities (P.L. 1983, c.422). The "Pinelands Municipal Property Tax Stabilization Act of 1983" (P.L. 1983, c.551 provides State aid payments to municipalities located in or partially in the Pinelands Preservation Area.

TULIPS

During fiscal year 1984, detailed design of the Taxation Unremitted Liability Inventory Plotting System (TULIPS) was completed and implementation of the system was begun.

TULIPS is a comprehensive on-line integrated system for recording, tracking and controlling cases involving unremitted tax liabilities. It is designed to interface with the present computerized systems and to coordinate all Division activities with regard to unremitted liabilities.

The implementation of TULIPS will provide the Division with another weapon to aid with the enforcement of the numerous tax statutes it administers.

TAX EVASION TASK FORCE

Established during fiscal year 1984, the Tax Evasion Task Force, has responsibility for the detection, investigation and prosecution of criminal violations arising from noncompliance with New Jersey's tax statutes. The Task Force works with the simultaneously created Tax Unit in the Division of Criminal Justice in the Office of the Attorney General and with the 21 county prosecutors. The Task Force also maintains a close liaison with the New Jersey District of the Internal Revenue Service and with other state and federal law enforcement agencies.

AUDIT AND ENFORCEMENT RESULTS

Some tangible results of our audit and enforcement program follow:

Collections of overdue tax liabilities primarily involving criminal and civil proceedings increased $7.3 million: from $35.6 million in 1983 to $42.9 million in 1984.

Office Audit assessments totaled $65.2 million.

Field Audit assessments amounted to $38.1 million, an average assessment per auditor of $349,574.

Out-of-state audit program assessments were approximately $9.1 million during fiscal year 1984.

CONCLUSION

We have often expressed our concern publicly over the growing underground economy and a societal pattern of tax evasion. Tax evasion is wide spread and in our view threatens the very foundations of the free society in which we live. The Division hopes to make recommendations this year which would substantially increase the penalties for tax evasion in Titles 54 and 54A. Additionally, we will be proposing a number of balanced regulatory initiatives to make evasion more difficult.

We are encouraged by the creation of the State and Local Expenditure and Revenue Policy Commission. It is our hope that the fruits of the Commission's work will give our State a fairer, more stable revenue structure. Among other things, we are deeply concerned that the State revenue structure is far too responsive to the business cycle. The recent recession and the subsequent recovery proved beyond doubt that the existing revenue structure at State level guarantees us periods of fiscal crisis and large surpluses in response to shifts in levels of economic growth. We do not believe that such sharp ups and downs in revenue are healthy to stable government.

Finally, we are pleased to report that the Division's heavy investments in data systems are beginning to yield dividends. Over the last two years, the number of permanent personnel on the Division's payroll has been reduced by nearly 10%. At the same time, we have increased our level of effectiveness. As we accelerate the pace of converting this agency to a state-of-the-art government revenue operation, we are hopeful that further reductions in permanent personnel will be possible. It should be noted that the reductions are being effectuated through the process of attrition.

Respectfully submitted

John R. Baldwin
Director
Division of Taxation

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Emergency Transporation	54:8A-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Sales and Use	54:32B-1 et seq.
Sanitary Landfill	13:1E-100 et seq.
Savings Institution	54:10D-1 et seq.
Spill Compensation	58:10-23.11 et seq.
State Recycling	13:1E-92 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.
Wage Reporting Act	54:1-55 et seq.

TABLE OF CONTENTS

PAGE
Letter of Transmittal v

Chapter 1
Division Organization 1

Chapter 2
Activities of the Division
Audit 7
Processing/Administration 12
Special Procedures/Investigations 30

Chapter 3
Sources of Revenue Administered By the Division 37

Chapter 4
Legislation and Court Decisions 101

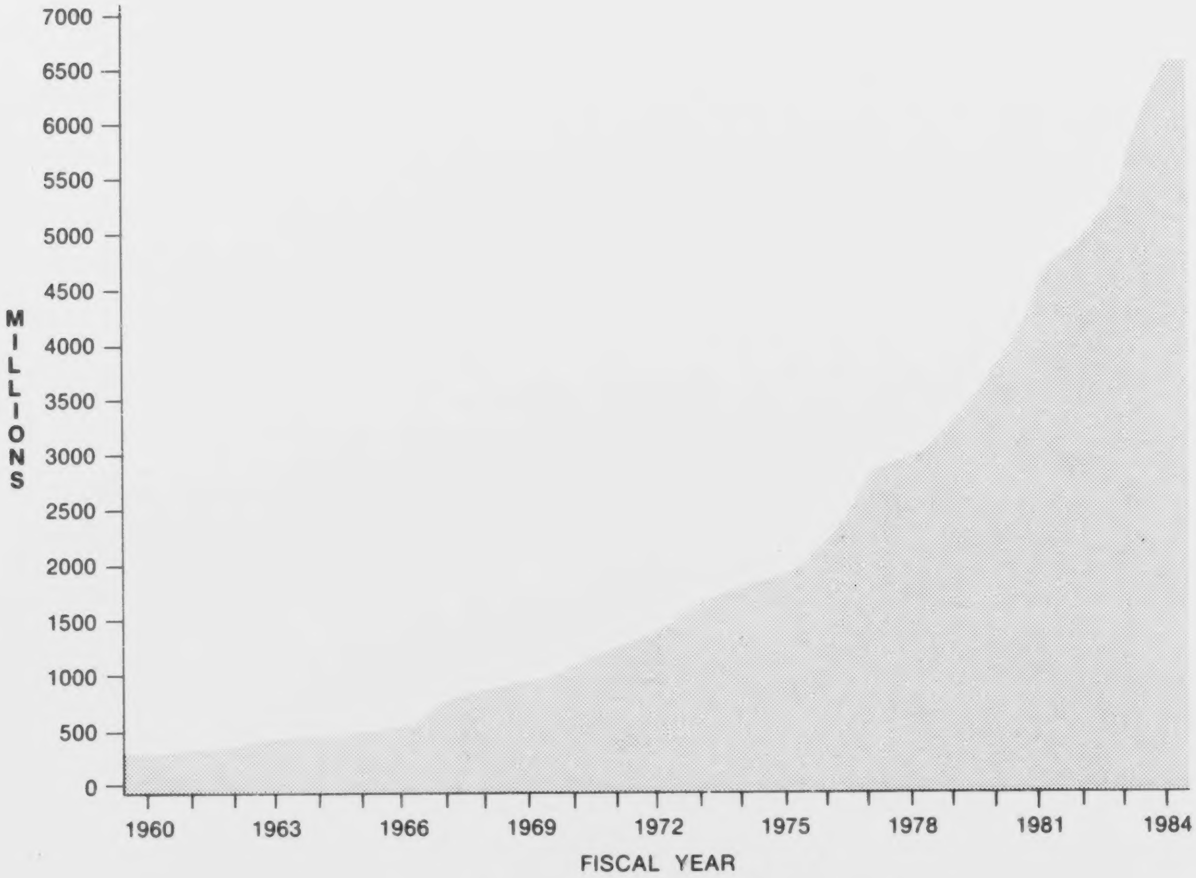
LIST OF TABLES

1. Major State Tax Collections 4
2. Public Utilities Gross Receipts and Franchise Taxes Collected by the State for Distribution to Municipalities ... 11
3. New Jersey Local Property Tax Growth by Years 21
4. Summary of Farmland Assessment 24
5. Summary of Exempt Property Values Reported in County Abstract of Ratables 29
6. Summary of Local Property Taxes—Calendar Year 29
7. Summary of Local Property—Net Valuations Taxable 30
8. Alcoholic Beverage Tax Collections and Gallonage 39
9. Alcoholic Beverage Tax Rates—Comparative Information 40
10. Cigarette Tax Rates—Comparative Information 45
11. New Jersey Comparative Sales—Packs of Cigarettes 46
12. Corporation Business Tax—Comparative Information 53
13. Motor Fuels Tax—Comparative Information 69
14. Motor Fuels Distributors, Jobbers and Dealers License Fees 70
15. Realty Transfer Fee Rates—Comparative Information 82
16. Sales and Use Tax Exemptions—Comparative Information 88
17. Sales and Use Tax Rates—Comparative Information 88
18. State Taxes on Banks and Financial Institutions—Comparative Information 91

CHART 1

DIVISION OF TAXATION COLLECTIONS BY FISCAL YEAR

1960-1984



SOURCE: DIVISION OF TAXATION ANNUAL REPORTS

19. Transfer Inheritance and Estate Tax Rates—Comparative Information 99
20. Major State Tax Rates 174
21. Sales and Use Tax Cash Collections—By Type of Business 176
22. Sales Tax Base and Sales Use Tax Cash Collections By Type of Business 176
23. New Jersey State Tax Collections and Property Taxes Adjusted for Changes in Population and in the Purchasing Power of the Dollar 177
24. State and Local Taxes as a Percentage of Personal Income and Per Capita 178
25. State and Local Taxes 180
26. Corporation Tax Returns by Total Tax Liability 183
27. Corporation Tax Returns by Net Income Tax Liability 184
28. Corporation Tax Returns by Net Worth Tax Liability 185

LIST OF CHARTS

1. Division of Taxation Collections By Fiscal Years (1960-1984) iv
2. Organization—Division of Taxation xii
3. Sales Tax Collections by Fiscal Years (1960-1984) 3
4. Gross Income Tax Collections by Fiscal Years (1960-1984) 6
5. Corporation Business Tax Collections by Fiscal Years (1960-1984) 100

APPENDICES

Appendix 1

Miscellaneous Statistical Tables 174
Statute of Limitations and Other Time Limits 184
Calendar of Tax Events 192
Corporation Business Tax Calendar 194
Local Property Tax Calendar 197

Appendix 2

Effective Property Tax Rates 208
Tax Court of New Jersey 214
County Boards of Taxation 215
Summary of County Tax Board Appeals 218
Assessors and Collectors 220

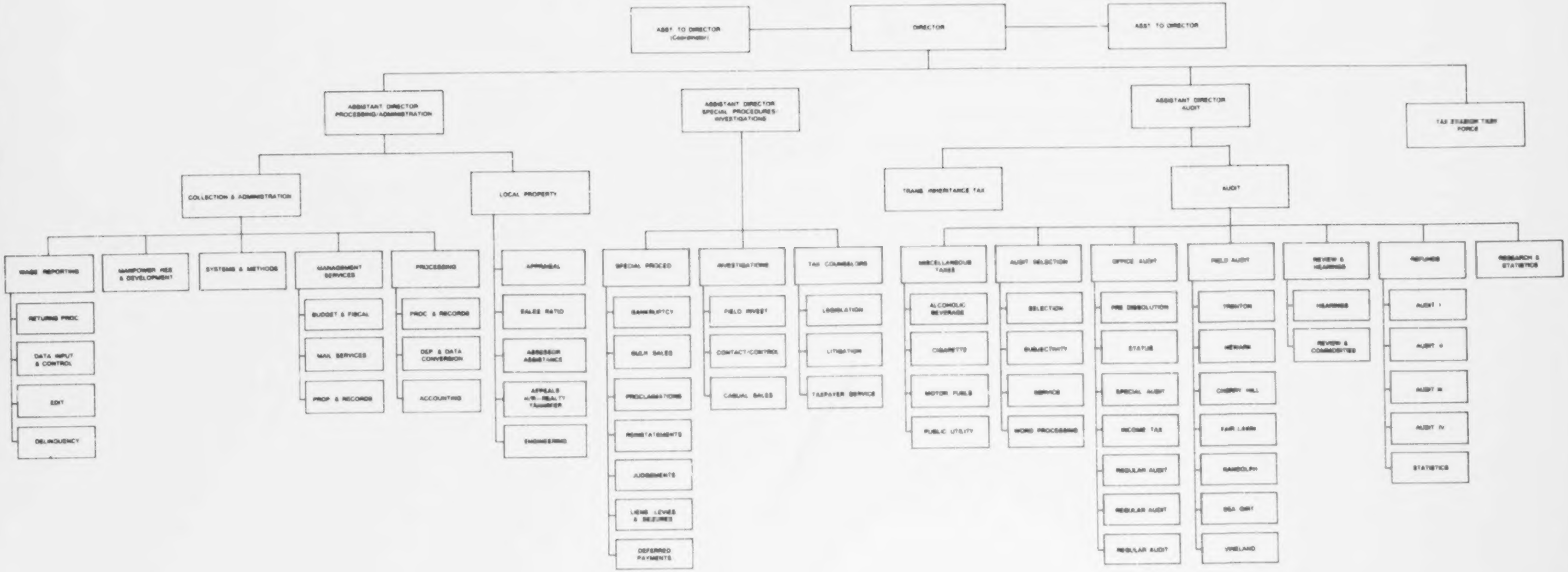
Appendix 3
Taxes Collected by the State for Distribution to Municipalities 242

Appendix 4
Revenue Sharing, Property Tax and Veterans Deductions and Homestead Rebate Distribution 272

Appendix 5
Abstract of Ratables and Exemptions of Local Property Tax—State & Counties 298
State Equalization Table of Property Valuations 402
Compilation of Equalized Valuations in New Jersey 404
Table of Equalized Valuations—State School Aid 405

CHART 2

ORGANIZATION CHART
DIVISION OF TAXATION


ASST TO DIRECTOR (Coordinator)
DIRECTOR
ASST TO DIRECTOR
ASSISTANT DIRECTOR PROCESSING/ADMINISTRATION
ASSISTANT DIRECTOR SPECIAL PROCEDURES-INVESTIGATIONS
ASSISTANT DIRECTOR AUDIT
TAX EVASION TASK FORCE
COLLECTION & ADMINISTRATION
LOCAL PROPERTY
TRANS INHERITANCE TAX
AUDIT
WAGE REPORTING
RETURNS PROC
DATA INPUT & CONTROL
EDIT
DELINQUENCY
MANPOWER RES & DEVELOPMENT
SYSTEMS & METHODS
MANAGEMENT SERVICES
BUDGET & FISCAL
MAIL SERVICES
PROP & RECORDS
PROCESSING
PROC & RECORDS
DEP & DATA CONVERSION
ACCOUNTING
APPRAISAL
SALES RATIO
ASSESSOR ASSISTANCE
APPEALS A/R—REALTY TRANSFER
ENGINEERING
SPECIAL PROCED
BANKRUPTCY
BULK SALES
PROCLAMATIONS
REINSTATEMENTS
JUDGEMENTS
LIENS LEVIES & SEIZURES
DEFERRED PAYMENTS
INVESTIGATIONS
FIELD INVEST
CONTACT/CONTROL
CASUAL SALES
TAX COUNSELORS
LEGISLATION
LITIGATION
TAXPAYER SERVICE
MISCELLANEOUS TAXES
ALCOHOLIC BEVERAGE
CIGARETTE
MOTOR FUELS
PUBLIC UTILITY
AUDIT SELECTION
SELECTION
SUBJECTIVITY
SERVICE
WORD PROCESSING
OFFICE AUDIT
PRE DISSOLUTION
STATUS
SPECIAL AUDIT
INCOME TAX
REGULAR AUDIT
REGULAR AUDIT
REGULAR AUDIT
FIELD AUDIT
TRENTON
NEWARK
CHERRY HILL
FAIR LAWN
RANDOLPH
SEA GIRT
VINELAND
REVIEW & HEARINGS
HEARINGS
REVIEW & COMMODITIES
REFUNDS
AUDIT I
AUDIT II
AUDIT III
AUDIT IV
STATISTICS
RESEARCH & STATISTICS

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CHAPTER I
DIVISION ORGANIZATION

HISTORY

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division was reorganized along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors. These activities include: Audit, Processing/Administration and Special Procedures/Investigations. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compliation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1984 totaled $6.6 billion or 95.6% of all major State Tax collections within and outside the Division. This represented an increase of $970.5 million, or 17.3% over fiscal 1983. The $6.6 billion collected included

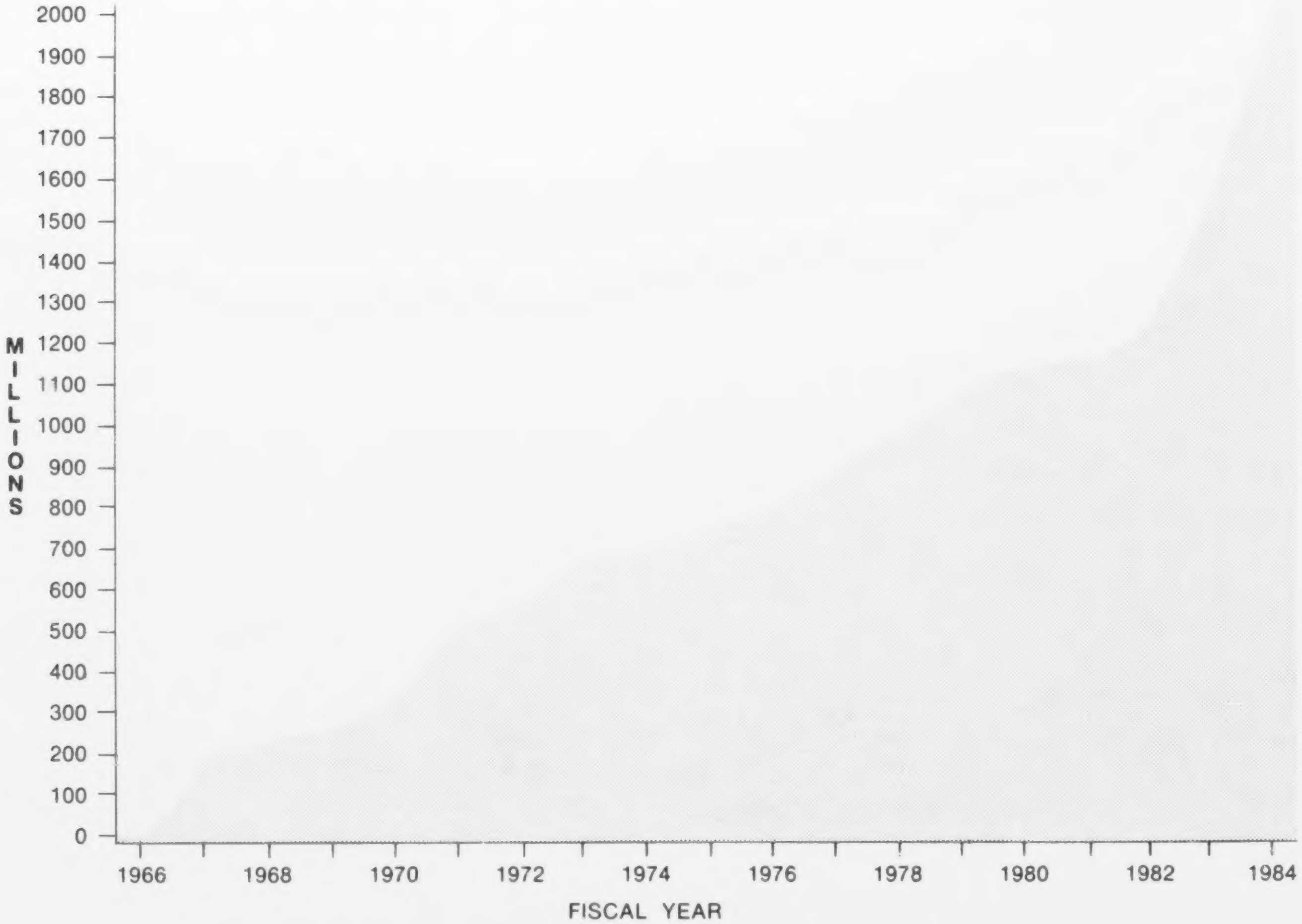
$868.3 million for payment to local governments for their direct support. This 13.2% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $1.2 million of financial business taxes, $12.2 million of (Corporation Business Tax) Banking Corporation Taxes, $651.0 million for Public Utility Franchise and Gross Receipts Taxes, $30.5 million for local assistance funding and $14.7 million in Insurance Franchise Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($116.5 million), amounts distributed to each county and municipality are shown in Appendix III.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $5.2 billion representing an increase of $323.6 million over the previous year. This compares with $6.6 billion in major State tax collections. State responsibility for tax collections was 56%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $294.3 million in 1984) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($66.5 million 1984).

CHART 3
SALES TAX COLLECTIONS BY FISCAL YEAR
1966-1984



SOURCE: DIVISION OF TAXATION ANNUAL REPORTS

TABLE 1
MAJOR STATE TAX COLLECTION (NET) 1982-1984

	Collections (Fiscal Year)						Percent Changes	
TAX SOURCE	1984	% OF TOTAL	1983	% OF TOTAL	1982	% OF TOTAL	1983-1984	1982-1983
Collected by Division:								
Alcoholic Beverage	$ 59,326,995	0.9%	$ 59,716,182	1.0%	$ 59,116,343	1.1%	-0.7%	1.0%
Business Personal Property	42,800,145	0.6	50,354,406	0.8	58,438,198	1.1	-15.0	-13.8
Cigarette	217,214,051	3.1	214,543,360	3.6	177,445,227	3.3	1.2	20.9
Corporation Business[1]	892,992,205	12.9	749,347,049	12.6	840,554,472	15.5	19.2	-10.9
CBT Banks	50,762,189	0.7	43,244,265	0.7	37,776,799	0.7	17.4	14.5
CBT Financial Businesses	6,334,758	0.1	9,457,268	0.2	2,869,943	0.1	-33.0	229.5
Corporation Income	88,665	<0.1	207,525	<0.1	135,898	<0.1	-57.3	52.7
Emergency Transportation[2]	51,220,830	0.7	51,942,848	0.9	42,801,252	0.8	-1.4	21.4
Financial Business[3]	42,858	<0.1	56,058	<0.1	20,595	<0.1	-23.5	172.2
Gross Income[4]	1,732,250,461	25.1	1,391,557,103	23.5	1,259,648,715	23.3	24.5	10.5
Insurance Premiums[5]	112,147,228	1.6	103,217,147	1.7	114,403,823	2.1	8.7	-9.8
Miscellaneous Revenues[6]	382,490	<0.1	576,731	<0.1	927,474	<0.1	-33.7	-37.8
Motor Fuels	294,090,535	4.3	282,347,938	4.8	280,757,150	5.2	4.2	0.6
Public Utility Excise (State Use)	106,583,560	1.5	104,879,035	1.8	95,279,980	1.8	1.6	10.1
Public Utility Excise (Mun. Use)	765,116,146	11.1	723,937,320	12.2	619,332,368	11.5	5.7	16.9
Railroad Franchise	2,663,562	<0.1	70,331	<0.1	101,204	<0.1	—	-30.5
Railroad Property	42,420	<0.1	84,098	<0.1	205,220	<0.1	-49.6	-59.0
Sales and Use	1,974,445,427	28.6	1,582,348,981	26.7	1,303,877,865	24.1	24.8	21.4
Alcoholic Beverage Wholesale	79,613,739	1.2	77,935,145	1.3	75,135,697	1.4	2.2	3.7
Atlantic City Luxury (Mun. Use)	13,185,366	0.2	11,282,819	0.2	5,356,369	0.1	16.9	110.6
Sanitary Landfill	5,823,620	0.1	5,696,437	0.1	2,225,799	<0.1	2.2	155.9
Savings Institution	3,567,268	0.1	376	<0.1	128,190	<0.1	—	-99.7
Spill Compensation	9,817,014	0.1	10,510,454	0.2	15,346,938	0.3	-6.6	-31.5
State Recycling	4,645,319	0.1	4,463,745	0.1	1,860,051	<0.1	4.1	140.0
Transfer Inheritance and Estate	171,362,876	2.5	148,245,337	2.5	124,938,624	2.3	15.6	18.7
Total Collected by Division[7]	$6,596,519,727	95.6	$5,626,021,958	94.9	$5,118,684,194	94.6	17.3	9.9

Collected Outside Division:								
Boxing-Wrestling-TV	$ 393,489	<0.1	$ 447,165	<0.1	$ 349,973	<0.1	-12.0	27.8
Motor Fuels Use	7,069,503	0.1	6,633,260	0.1	7,233,895	0.1	6.6	-8.3
Motor Vehicle Fees	288,767,584	4.2	280,347,764	4.7	268,135,398	5.0	3.0	4.6
Outdoor Advertising	227,640	<0.1	233,087	<0.1	374,868	<0.1	-2.3	-37.8
Pari Mutuel	9,704,882	0.1	11,750,423	0.2	13,774,408	0.3	-17.4	-14.7
Total Collected Outside Division[8]	$ 306,163,098	4.4	$ 299,411,699	5.1	$ 289,868,542	5.4	2.3	3.3
Total Major State Tax Collections	$6,902,682,825	100.0	$5,925,433,657	100.0	$5,408,552,736	100.0	16.5	9.6

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(1) Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c.367, P.L. 1973): 1982-$318,714; 1983-$2,015,472; 1984-$1,898,943.
(2) Excludes amounts transferred to Gross Income Tax (c.66, P.L. 1976): 1982-$37,393,018; 1983-$40,809,544; 1984-$23,003,848.
(3) Unincorporated Financial Business collections and audit receipts from both incorporated and unincorporated financial businesses.
(4) Excludes amounts dedicated to the Gubernatorial General Election Fund: 1982-$1,790,199; 1983-$1,524,681; 1984-$2,857,599.
(5) Includes collections representing reimbursement for Motor Vehicle Security Responsibility Law: 1982-$4,767,874; 1983-$5,209,073; 1984-$5,862,345.
(6) Repealed tax audit receipts. Amounts include Capital Gains and Other Unearned Income, Retail Gross Receipts, Transportation Benefits and Unincorporated Business.
(7) Includes Public Utility Administrative Cost: 1982-$160,472; 1983-$198,598; 1984-$220,515. Excludes State Realty Transfer Fee Tax collected by counties and remitted to state: 1982-$16,065,919; 1983-$20,248,408; 1984-$29,790,050.
(8) Excludes lottery earnings and casino gambling taxes.

CHAPTER II
ACTIVITIES OF THE DIVISION

The Division is organized into three major activities, namely; Audit, Processing/Administration and Special Procedures/Investigations.

AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics, Transfer Inheritance and Public Utility Taxes and Miscellaneous Tax Branch are also included under this Activity.

Field Audit Assessments

Additional taxes assessed as a result of field audits amounted to $38.1 million during fiscal 1984.

Out-of-State audit program assessments totaled $9.1 million.

Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark resulted in $65.2 million in additional taxes assessed during fiscal 1984 representing an increase of 36.6% over fiscal 1983.

Hearings and Conferences

During fiscal 1984, 980 hearings were held involving assessments of $28.1 million. In these cases, collections of $17.6 million were effected and downward revisions in liability of $10.5 million were determined justified on the basis of fact and law.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit.

During fiscal 1984, this unit processed 3,041 field audit files and levied 3,467 deficiency assessments totaling $54 million in taxes, penalties and interest.

Refunds and Receivables

Approximately 2.2 million claims resulting in $247 million in refunds were processed during the year.

The Refund Branch and Taxpayer Accounting Section were merged to form the Refund and Receivable Branch. The new function of this branch collected $35 million on delinquent taxpayer accounts during the fiscal year.

Selection and Service

This Branch establishes criteria for the selection of audits, services audit assignments, conducts subjectivity matters and operates a Word Processing Center. During fiscal 1984, audit selection activity produced $6.8 million in tax revenues.

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments.

During 1984, of 7,306 audits completed by field and office audit groups, 4,254 resulted in assessments of additional tax due in the amount of $46.2 million.

Audit Service

Audit Service controls all audits from date of assignment to date of completion and supplies all necessary support information.

During fiscal 1984, it handled 20,347 files, posted 2,216 assessments and processed 2,446 checks.

Word Processing

Word Processing performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal 1984, this operation processed over 438,000 items.

Subjectivity

This section is responsible for the discovery of businesses acquiring a taxable status in this State but failing to file returns. It also administers the Corporation Income Tax and the Notice of Business Activities Reporting Act.

During fiscal 1984, subjectivity produced $5.7 million in tax revenues and added 1,068 new taxpayers to the files.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs and their results. In addition to current analysis, this requires constant monitoring of data originating within the Division and in all kinds of governmental units as a basis for review and appraisal of such programs. Anticipation of future development and administrative requirements is necessary to facilitate smooth adjustment to changing circumstance.

Tax Studies

The Division completed work on several comparative tax studies this year. A Division analysis of all states' corporate tax laws in easily understandable terms is being adapted by the state Department of Commerce for use in attracting business to New Jersey. Other studies include: analysis of impact of individual and corporate tax laws for New Jersey and surrounding states, specific comparisons of individual tax laws between New Jersey and New York and between New Jersey and Pennsylvania for use by the Division of Economic Research in the Department of Commerce and Economic Development, studies of the impact of Governor Kean's proposed rebate program as well as various legislative proposals to reform taxes, a study of interstate sales tax administration problems, as well as various in-house studies on options to increase or reduce revenues. These appeared in addition to the Division's annual publications.

Statistics of Income

The publication Statistics of Income-1982 Returns included additional statistical tables this year in anticipation of the Gross Income Tax rate increase effective for the 1983 return year. This should facilitate analysis of the incidence of the first rate change since the inception of the tax. Also included for the first time were fine breakdowns of the tax for taxpayers with gross incomes over $1 million.

Additional Publications

The following publications are available annually:

Average Assessment/Sales Ratios by Taxing District-By Property Class

Average Real Estate Tax Bill by Taxing District-By Property Class
Coefficient of Deviation-Measures of Property Assessment Uniformity by Taxing District
Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match.

Revenue Estimating and Economic Forecasting

Budget preparation for each fiscal year requires projects of revenues for a year beginning ten months after the first estimates made in September and extending to 21 months thereafter together with attendant projections of general economic conditions. Periodic conferences are held with the Division of Budget and Accounting to maintain timeliness.

Data Processing

Improvements in the econometric models devised within the Division were made as personnel acquired additional minicomputer expertise. Off the shelf economic statistics are now combined with sophisticated autoregressive techniques to reduce avoidable estimating error. Graphics capability was improved dramatically with the installation of SAS/GRAPH equipment.

TRANSFER INHERITANCE TAX

The L-5 procedure where the taxpayer files the return and pays the inheritance tax directly at the Trenton Office continues as a successful venture.

During fiscal 1984, 12,965 estates under $250,000 were filed and processed in this manner. In addition, the bureau now permits exempt estates to be filed directly with Trenton, thereby saving processing time in field offices and providing faster service to the public.

During the year, 40,445 estates were indexed and 105,883 pieces of incoming mail were processed.

PUBLIC UTILITY TAX

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12).

MISCELLANEOUS TAX BRANCH

This Branch is responsible for auditing and enforcement in regard to the administration of the Cigarette, Motor Fuels, Alcoholic Beverage and Public Utility Taxes.

TABLE 2
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES (CALENDAR YEAR)

		Franchise Tax		Gross Receipts Tax	
Number of Companies	Classification	Gross Receipts Taxable	Taxes	Gross Receipts	Taxes
3	Electric	$1,106,410,947	$ 53,347,684	$1,723,207,635	$125,098,040
3	Gas	607,303,950	30,890,419	648,487,679	49,492,222
2	Electric & Gas	3,201,371,980	156,359,012	3,949,120,675	290,453,260
70	Water	208,392,413	11,188,690	219,216,804	17,675,738
17	Sewer	6,246,591	305,353	7,768,669	576,741
8	Telephone & Telegraph	833,900,685	43,034,542	—	—
103		$5,963,626,566	$295,125,700	$6,547,801,462	$483,296,001
1	Municipal Electric	9,398,925	472,248	9,506,959	719,830
104	Net Tax Apportioned[1]	$5,973,025,491	$295,597,948	$6,557,308,421	$484,015,831
	Administrative Cost		+83,109		+136,735
	Total		$295,681,057		$484,152,566

[1] includes adjustments for credits and advance payments made under c. 35 & c. 36, P.L. 1979

PROCESSING/ADMINISTRATION

Processing and Administration Activity is responsible for processing tax returns and forms, deposit of receipts, & all administrative functions. Local Property Tax Branch is also included under this activity.

ADMINISTRATION

This Activity is divided into four sections; namely: Management Services, Manpower Resources & Development, Systems & Methods & Wage Reporting.

MANAGEMENT SERVICES

Property and Records

This section is responsible for the safe and efficient operation of all property occupied by the Division. This includes floor space on seven of the ten floors of the Taxation Building, the entire Mill Hill Processing Center and Annex, the Wage Reporting Building, two warehouse facilities in the City of Trenton, and eight field offices located in Northfield, Cherry Hill, Fair Lawn, Newark, Randolph, Sea Girt, Somerville and Vineland.

The section also operates the Division's records management program. This involves the inventory and storage of literally millions of filed tax returns in such a manner to ensure their retrieval as needed or destruction in accordance with official criteria.

Budget and Fiscal

Budget activities include planning, preparation, and execution of six separate budgets on an annual basis under the zero-based budget concept. Individual budgets include: Processing/Administration; Special Procedures/Investigations; Audit; Gross Income Tax; Homestead Rebate Program; and Wage Reporting.

Cost of operating the Division during fiscal 1984 was less than 1% of revenues collected.

In addition, this section is responsible for all purchasing and vendor accounts payable for the Division. This includes coordination with the Divisions of Administration, Budget and Accounting, Building and Construction, and Data Processing and Telecommunications as required and the processing of overtime incentive payrolls, vendor invoices, travel expense invoices and all purchasing documents.

Set-Off Individual Liability (SOIL)

The SOIL PROGRAM was implemented during fiscal 1982. The purpose of this system is to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

During the calendar year 1983 cycle, twenty-three (23) State Agencies submitted approximately 220,000 debtor names. Over 78,000 of these people filed requests for Gross Income Tax refund and/or Homestead Rebates which were intercepted and sent to the appropriate agency. The affected refunds and rebates totalled $7.3 million, an increase of $3.9 million over the 1982 cycle.

For the calendar year 1984 cycle, agencies have submitted approximately 295,000 debtor names to the SOIL PROGRAM. Based on early projections, the Program is expected to generate at least $9 million in collections this year.

Mail Services

Mail Services is responsible for proper handling of a large volume of forms, documents, etc., for the entire Division. It also performs mail service for several other state agencies. During 1984, Mail Services processed over 13 million pieces of outgoing mail and over 10 million pieces of incoming mail.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. These programs have continued to operate under more moderate budgetary restrictions than last year.

SYSTEMS & METHODS

Systems and Methods acts as liaison between the Management and Financial Data Center (MFDC), other agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Systems and Methods performs other functions as necessary including statistical reporting, quality assurance and review of charges for data processing services. In addition to these traditional roles, Systems and Methods has the responsibility for the design and specification of all New Jersey tax forms. Within the Division Systems and Methods also provides technical support to many groups such as the Internal Oversight Units and the Tax Evasion Task Force.

As part of Systems and Methods role of liaison, a total of 118 requests for service were forwarded to data processing last year. In furtherance of this role, Systems and Methods acted as liaison for this Division with the Internal Revenue Service, the Governor's Management Improvement Project, and numerous State agencies.

Systems and Methods participated in the change and the design of many systems during the year due to a quantity of legislative issues and law changes. Among these were the Airport Safety Act, Wage Reporting changes, Urban Enterprise Zone legislation, Emergency Transportation Tax, Credit for Excess Unemployment and Disability Insurance Contributions, Alcoholic Beverage Wholesale Sales Tax and the Public Community Water Tax system.

In addition, many projects were undertaken to streamline existing systems such as the Motor Fuels and Cigarette Taxes and to foster the development of other services such as the Information Center.

Numerous hardware and software evaluations were conducted during 1984 including Optical Character Recognition (OCR) equipment, micro computers with associated peripherals, office automation equipment and related software. A hardware/firmware package was also accepted for testing which is designed to teach data entry operators and to increase productivity.

Systems and Methods participated in several large projects during 1984.

The major tax systems were converted to data base technology during the year, enabling much greater inquiry speed and power. In this project Systems and Methods took the lead in defining user needs, project scheduling and project scope.

Throughout the year Systems and Methods has contributed representation to virtually all levels of the TULIPS (Taxation Unremitted Liability Inventory Plotting System) including the Steering Committee, User Group, Quality Assurance Group, and many detail level interface groups. Major commitment to this project will continue through the balance of the current fiscal year.

Systems and Methods also has a major resource commitment to SPECTRUM, a two part methodology acquired by the MFDC, to guide large project development efforts and to provide a system for prioritizing and guiding the progress of data processing requests. Both parts of this methodology are currently in use within the Division. The SR-1A Local Property System redesign project is being managed using SPECTRUM and all Division data processing requests are now controlled by the SPECTRUM System Review Board (SRB) and the Small Project Priority Committee (SPPC).

TULIPS

During fiscal year 1984, the detailed design of the Taxation Unremitted Liability Inventory Plotting System (TULIPS) was completed and implementation of the system was begun. The system is scheduled to become operational during fiscal year 1985.

TULIPS is a comprehensive on-line integrated system for recording, tracking and controlling cases involving unremitted tax liabilities. The system is designed to interface with the computerized tax administration systems in order to assure that all of the Division's activities in regard to any delinquencies and deficiencies in a taxpayer's account are coordinated through TULIPS.

Included among the Division's objectives in developing the Unremitted Liability Inventory Plotting System are the following:

1. Providing Taxation personnel with computerized linking of case data from various taxes for each taxpayer.

2. Improving the overall productivity of the Division's enforcement activities through computerized selection and stratification of cases with the greatest revenue potential.

3. Streamlining and standardizing the day-to-day administrative and operating procedures used to collect unremitted liabilities.

The implementation of TULIPS will provide the Division of Taxation with another weapon to aid in the enforcement of the numerous tax statutes which it administers.

WAGE REPORTING

The Wage Reporting Branch was established in April of 1981 to administer provisions of the New Jersey Wage Reporting Act (P.L. 1980, C.48). The Act, approved on June 26, 1980, is designed to identify and control abuse of public assistance and employment security programs.

This branch receives reports on a quarterly basis from employers that contain the name, social security number, gross wages, and State Income Tax Withholdings for every person in their employ who work or reside in New Jersey.

Information obtained by the Wage Reporting Branch is matched by computer against lists submitted by the Division of Public Welfare and the Division of Unemployment and Disability Insurance. Lists submitted by these agencies contain name and social security number of individuals who received public assistance or unemployment benefits during the quarter. When a match occurs, the agency submitting the name is provided with employee's name, social security number, wages paid, and name and address of the employer. The Wage Reporting Act requires the agencies to investigate and, if appropriate, take action against an individual who has received benefits illegally.

During fiscal 1984, lists from the Division of Public Welfare and the Division of Unemployment and Disability Insurance were matched against the information compiled from the Employer Report of Wages Paid (WR-30) for the four quarters of 1982. The projected savings of public funds from these matches are in excess of $28 million for the Division of Public Welfare and in excess of $5 million for the Division of Unemployment and Disability Insurance.

The personnel and equipment of the Branch will be transferred to the Department of Labor on September 1, 1984 as part of the recommendations made by the Governor's Commission on Unemployment Insurance. These recommendations became part of P.L. 1984, C.24, which amended the Unemployment and Disability Insurance Law.

PROCESSING

This activity is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, application for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

Returns Files Section

The Returns Files Section is presently maintaining files for six different taxes: Gross Income, Sales, Corporation Business, Emergency Transportation, Business Personal Property and Beverage.

During the 1984 fiscal year, over 7.8 million returns were added to the files. More than 732,000 requests for files and returns were completed.

Returns Processing Section

Returns Processing's functions include the extracting, screening, coding, and numbering of tax returns as well as the distribution of miscellaneous mail to appropriate sections within the Division. Over 8.8 million pieces of mail were received during 1984.

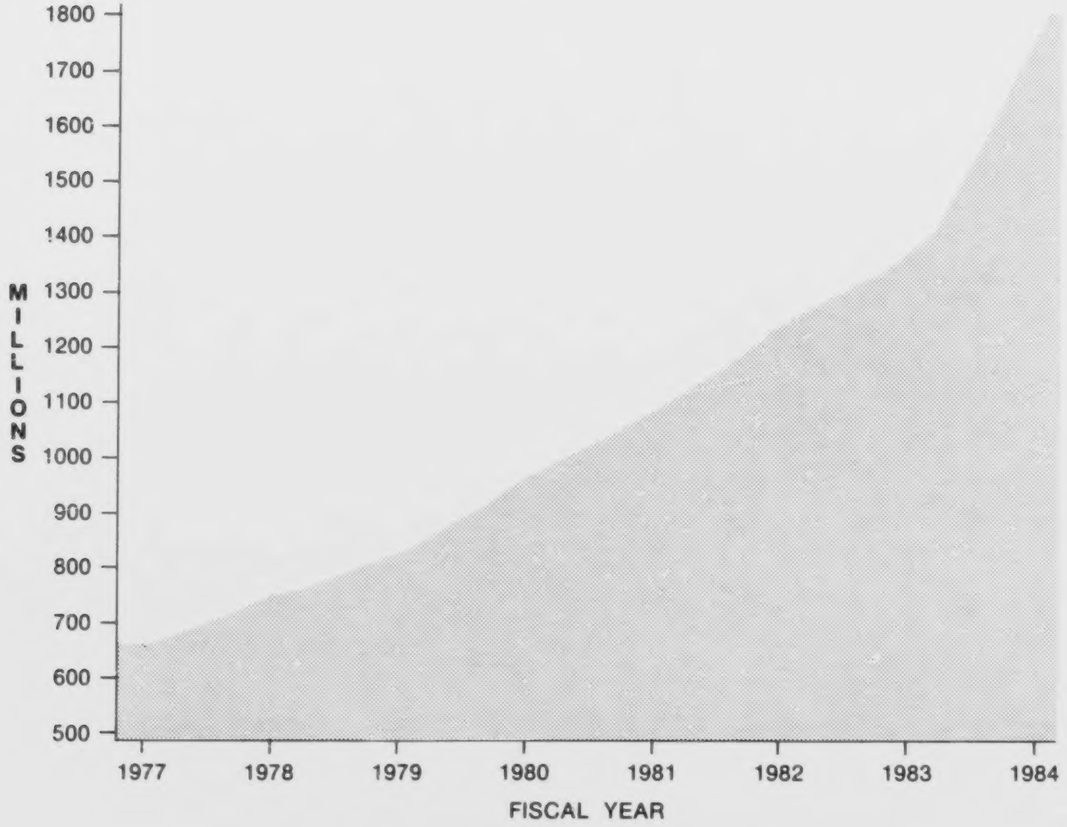
More than 95% of all checks received were deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

CHART 4

GROSS INCOME TAX COLLECTIONS BY FISCAL YEAR

1977-1984



SOURCE: DIVISION OF TAXATION ANNUAL REPORTS

Tax Source	Mail Receipts	
	1983	1984
Atlantic City Luxury	2,621	2,185
Alcoholic Beverage	6,202	6,318
Business Personal Property	92,584	80,772
Cigarette	43,692	30,937
Corporation Business	391,287	400,718
Emergency Transportation	196,215	183,857
Gross Income:		
Employee-1040 Estimated	634,088	833,481
Employee-1040	3,057,659	3,342,915
Employer-Withholdings	1,162,674	1,149,771
Homestead Rebate Applications	1,471,404	1,493,826
Employer Reconciliations	148,252	157,820
Miscellaneous Mail	76,783	102,600
Motor Fuels	30,785	30,661
Sales and Use	1,081,114	1,068,578
Totals	8,395,360	8,883,939

In addition over 7.7 million returns were processed. A comparison of returns processed for the major taxes are listed below:

	1983	1984
Business Personal Property	92,193	87,675
Corporation	403,843	396,729
Emergency Transportation	155,692	153,879
Gross Income:		
Employee-1040 Estimated	684,032	888,227
Employee-1040	3,100,215	3,525,464
Employer-Withholdings	1,250,600	1,329,656
Employer-Reconciliations	182,965	182,499
Sales and Use	1,185,392	1,205,601
Totals	7,054,932	7,769,730

Revenue Accounting Section

The Revenue Accounting Section is responsible for the accounting records for all the tax revenues received by the Division of Taxation.

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via the on-line computer for the Agency Accounting System.

Daily, weekly, monthly, fiscal year and special revenue and statistical reports are prepared by this section for the taxes processed at the Mill Hill Processing Center. This section also monitors the setting of Cigarette Tax meters at Division of Taxation district offices and authorized meter setting banks at various locations. Cigarette Tax stamps (decals) are also sold from this office.

The division revenue accounts are reconciled to the Department of Treasury Financial Information System on a monthly basis.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. Data Capture Unit—Handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.

2. Data Input and Output Control Unit—Control of source documents and input and output involves maintenance of control ledger delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection Section

The primary function of this section is to analyze, interpret and correct computer rejections and the preparation of data input for corrective action.

During fiscal 1984, this section handled 501,708 edit errors.

Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1984, approximately 4,583,468 checks and cash transactions were deposited.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of six units as follows:

1. *Changes*—Completed over 228,000 changes to the master file.
2. *New Registration*—Coded and examined 47,500 applications and processed 27,000 "New Corporation Control Forms" and 21,500 "Changes to Corporation Identification."
3. *Correspondence*—Typed and mailed more than 196,000 pieces of correspondence and tax returns.
4. *Edit*—Produced more than 124,000 corrections to Taxpayer Identification and Cash Records.
5. *Data Input*—Entered 395,000 changes and added over 58,400 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.
6. *Licenses and Registrations*—Issued 57,396 licenses for Cigarette, Motor Fuels and Alcoholic Beverage Taxes.

LOCAL PROPERTY TAX

Local Property Taxes produced 44% of New Jersey State and Local Taxes collected during fiscal 1984. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; preparation of annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments of state owned property; and services to other departments and individuals.

TABLE 3
LOCAL PROPERTY TAX GROWTH BY YEARS-NET

Year	*Total (millions)*	*Percent Change*	*Year*	*Total (millions)*	*Percent Change*
1975	$2,971.1	9.55	1980	$3,743.5	8.77
1976	3,295.1	10.91	1981	4,134.8	10.45
1977	3,205.2	-2.73	1982	4,495.4	8.72
1978	3,275.3	2.19	1983	4,848.7	7.86
1979	3,441.6	5.08	1984	5,175.0	6.73

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1984; 560 local taxing districts undertook 1,464 such programs by professional revaluation firms. In 1984, 41 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1984, 35 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor, and as many Deputy Tax Assessors as a municipality determines to be necessary. During fiscal year 1984, the Division held two Assessor Certification Examinations. A total of 115 candidates completed this examination in fiscal year 1984.

Of the 1,487 persons who have been issued a tax assessor certificate since inception of the program, 460 are presently in office, 103 are Deputies, 430 are no longer in office, 52 are on an assessor's staff, 316 have no connection with an assessor's office, 110 are deceased, 3 have had their tax assessor certificates removed, and 13 are out of state residents.

Of the 567 municipalities in New Jersey, have a ceritified Tax Assessor, six have a non-certified tax assessor, 18 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 118 certified Tax Assessors and Deputies serve more than one taxing district. One municipality has a vacancy.

128 Positions of Deputy Tax Assessor have been authorized of which 103 are filled by persons holding a tax assessor certificate. Nine Deputy Tax Assessors are not certified and 16 fall under the same statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 124 taxing districts have developed completely revised tax maps and 482 have existing maps judged current and usable.

Tax maps have never been approved in 18 taxing districts, including those that are not required to have a map, 380 districts have approved tax maps more than ninteen years old, and the remaining 169 have maps approved between 1965-1984. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1984 was 68.9%.

The table of Equalized Valuations promulgated October 1, 1984 shows that the aggregate assessed valuation of the real property in the State totaled $147.5 billion and the aggregate true value totaled $211.4 billion. Total equalized valuation increased from $194.4 billion in 1983 to $213.9 million in 1984, an increase of $19.5 million, or 10%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market

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[1] Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

TABLE 4
1983 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Percent Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value	Farm Assessed Value 3a	3b
Atlantic	1,206	$ 32,282,374	1,400	43,991.74	12.15%	$ 8,986,902	2,606	$ 41,269,276	.57	.16
Bergen	117	15,122,300	189	3,189.97	2.12	1,423,870	306	16,546,170	.07	.01
Burlington	1,748	108,877,250	3,790	168,964.20	32.22	37,049,870	5,538	145,927,120	1.74	.59
Camden	428	14,321,304	885	16,015.25	11.26	7,736,523	1,313	22,057,827	.25	.13
Cape May	340	15,629,730	529	13,206.41	7.78	3,934,780	869	19,564,510	.25	.06
Cumberland	1,879	56,988,495	2,750	89,057.40	27.70	20,834,678	4,629	77,823,173	3.76	1.38
Essex	22	25,351,500	38	436.35	.53	415,900	60	25,767,400	.25	.00
Gloucester	1,801	82,036,300	3,529	86,283.36	41.03	36,719,150	5,330	118,754,450	2.22	1.00
Hudson	—	—	—	—	—	—	—	—	—	—
Hunterdon	3,027	300,037,526	5,297	165,970.06	59.34	33,630,060	8,324	333,667,586	10.73	1.20
Mercer	830	81,463,765	1,843	56,617.56	39.14	16,827,045	2,673	98,290,810	1.79	.37
Middlesex	699	46,012,700	1,400	42,492.27	21.50	19,304,400	2,099	65,317,100	.37	.15
Monmouth	2,169	178,426,542	3,278	88,682.02	29.05	35,517,042	5,447	213,943,584	1.45	.29
Morris	600	65,885,300	1,335	37,040.60	12.12	11,373,551	1,935	77,258,851	.57	.10
Ocean	446	30,735,960	529	13,179.72	3.21	3,286,475	975	34,022,435	.29	.03
Passaic	57	2,872,600	165	8,031.52	6.53	2,085,000	222	4,957,600	.05	.04
Salem	1,766	62,684,550	3,728	122,008.90	55.58	27,665,140	5,494	90,349,690	7.90	3.49
Somerset	950	118,367,400	1,871	71,288.45	36.51	17,353,955	2,821	135,721,355	1.85	.27
Sussex	1.584	105,539,630	3,468	127,531.63	37.86	18,901,015	5,052	124,440,645	4.19	.75
Union	17	2,985,200	39	407.19	.62	368,800	56	3,354,000	0.3	.00
Warren	1,375	83,243,298	3,021	113,410.53	48.95	20,993,549	4,396	104,236,847	5.07	1.28
Totals	21,061	$1,428,863,724	39,084	1,267,805.13	26.38%	$324,406,705	60,145	$1,753,270,429	.97%	.22%

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1984 there were 39,084 "line items" of qualified farm assessments comprising 1,267,805 acres or 26.38% of total State area. Although large in area, these farmland assessments represent .22% of the entire property tax base.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $39,044,811.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled $876,460.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. As a result, revenue from this source decreased from $58.4 million in 1982 to $50.4 million in 1983 to $42.8 million in 1984.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provision for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits to the field staff. During the year 10,986 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 17,825 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

Since 1954 the Division has co-sponsored annual in-servce training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State Univeristy, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers, The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1984, assistance was given in 77 municipalities on 178 separate properties having an appraised value of $658,066,204. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing For Local Tax Roles

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

Homestead Tax Rebate

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.5 million rebate checks totaling $294.3 million were mailed to taxpayers on or before July 15, 1984. The average rebate was $195.11. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional $50.

State Revenue Sharing

A State Revenue Sharing Fund was established in 1976.

Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of $1.00 per $100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

Railroad Tax

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected.* Railroad owned property not used for railroad purposes is assessed and taxed locally.

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*No state aid was paid from calendar year 1982 due to Conrail and Amtrak exemption from any State tax.

TABLE 5
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1984	1983	Increase or Decrease
Public school property ...	$ 5,532,784,596	$285,890,422	$ 246,894,174
Other school property	1,900,711,050	1,818,468,100	82,242,950
Public property	11,326,519,092	10,227,333,501	1,099,185,270
Church & charitable property	3,716,735,670	3,435,860,400	280,875,270
Cemeteries & graveyards	387,243,298	377,835,808	9,407,490
Other Exemptions:			
Real	5,687,836,713	5,262,076,694	425,760,019
Totals	$28,551,830,419	$ 26,407,464,925	$2,144,365,494

TABLE 6
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1984	1983	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	$1,236,457,422.92	$1,143,841,361.89	$ 92,616,061.03
County Library taxes	19,315,976.39	16,453,212.63	2,862,763.76
County Local Health Service taxes	6,088,415.00	8,481,569.00	-2,393,154.00
Local Purpose taxes:			
District School taxes	2,748,426,797.20	2,601,880,357.56	146,546,439.64
Other local taxes	1,230,783,405.26	*1,145,178,655.17	85,604,750.09
Total tax levy on which tax rate is computed	**$5,241,512,016.77	*$4,915,835,156.25	$325,676,860.52

*Includes $352,000.00 in Bergen County (garbage district) for 1983.

**Includes $440,000.00 in Bergen County (garbage district) for 1984.

TABLE 7
SUMMARY OF LOCAL PROPERTY NET VALUATIONS TAXABLE

	1984	1983	Increase or Decrease
Atlantic	$ 7,953,189,216	$ 4,848,368,545	$ 3,104,820,671
Bergen	22,862,975,463	21,314,172,888	1,548,802,575
Burlington	6,359,943,508	5,828,774,359	521,169,149
Camden	5,973,141,270	5,815,520.933	157,620,337
Cape May	6,357,979,705	4,272,390,625	2,085,589,080
Cumberland	1,552,731,667	1,551,474,083	1,257,584
Essex	10,443,797,600	8,419,321,100	2,024,476,500
Gloucester	3,750,379,960	3,516,415,953	233,964,007
Hudson	4,120,585,483	4,097,364,405	23,221,078
Hunterdon	2,847,884,945	2,727,017,018	120,867,927
Mercer	4,645,533,661	4,505,381,161	140,152,500
Middlesex	12,712,430,366	11,968,288,077	744,142,289
Monmouth	12,512,454,299	10,543,066,488	1,969,387,811
Morris	11,759,368,803	10,618,017,270	1,141,351,533
Ocean	10,609,166,518	8,670,577,470	1,938,589,048
Passaic	5,203,706,831	5,056,240,124	246,466,707
Salem	815,156,329	779,992,232	35,164,097
Somerset	6,494,699,701	6,275,788,837	218,910,864
Sussex	2,565,319,823	2,233,849,019	331,470,804
Union	10,850,454,544	9,853,547,037	996,907,507
Warren	1,669,712,169	1,656,821,696	12,890,473
Totals	$152,159,611,861	$134,552,389,320	$17,607,222,541

SPECIAL PROCEDURES/INVESTIGATIONS

The Special Procedures and Investigations Activity is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also responsible for recommending taxpayers for criminal and civil proceedings.

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to federal and state courts relative to insolvency matters.

The Bankruptcy Section received 8,181 notices of insolvency resulting in 2,624 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to $17.6 million. Collections totaled $3.4 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,650 Bulk Sale Notices resulting in collections of $2.7 million.

Condemnations & Foreclosures

During the fiscal year, 481 tax searches relative to Condemnation and Foreclosure proceedings produced assessments resulting in total collections of $94,873.51.

Deferred Payment Control

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of $8.1 million from 1,026 accounts during the fiscal 1984.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt with the Clerk of the Superior Court. During fiscal 1984, the Judgment Section processed 7,309 files and collected $17.0 million. It also issued 4,454 Certificates of Debt in the amount of $45.5 million which were docketed as Judgments in the Superior Court.

Liens, Levies & Seizures

During fiscal 1984, 2,748 cases were investigated resulting in the filing of 2,147 Warrants of Execution in the 21 County Clerks' offices throughout New Jersey. In conjunction with this operation, field investigators of the Liens, Levies & Seizures Section seized the assets of 179 various enterprises in order to induce taxpayer compliance.

Relatively recent legislation empowers the Director of the Division of Taxation, or his appointed designee, to act as a sheriff in the execution of Judgments docketed by the Division of Taxation. Heretofore, such powers were only contained in the Sales and Use Tax Act, Business Personal Property Tax Act, and the Retail Gross Receipts Tax Act. The supervisor of Liens, Levies & Seizures Section acts on behalf of the Director in the execution of Judgment.

This section produced revenue of $7.7 million during fiscal 1984.

Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authority of foreign corporations to do business in New Jersey. Special notices and warnings are issued and every effort is made to collect delinquent returns and taxes before voidance or revocation occurs.

The charters of 15,450 domestic corporations were proclaimed void during the year. Collections of $1.2 million were realized.

Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. Petitions for Reinstatement will not be fully executed without the certification of the Director of the Division of Taxation to the Attorney General that all tax returns have been filed and all taxes paid. During fiscal 1984 this section processed 1,130 files for reinstatement of corporate charters. Total assessments were $3.5 million and collections totalled $2.4 million.

The difference between assessments and collections represents adjustments of estimated amounts contained in original assessments to reflect subsequently determined actual liabilities due.

INVESTIGATIONS

The Investigations Branch performs various investigative functions including the securing of tax returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, detecting state tax law violations and recommending criminal prosecution cases involving all taxes. Listed below are the various functions within the Investigations Branch.

Branch Office Field Groups

Investigators are assigned to six branch offices located throughout the State. In 1984, they completed 38,600 assignments resulting in total collections of $22.4 million. Also, 15,688 man-hours were devoted to providing taxpayer information and assistance. Collections processed through the field office taxpayer service function amounted to $39 million. Additional temporary taxpayer service offices were filled to give taxpayers a better understanding of their reponsibilities under the various tax statutes.

Contact and Control Section

The Contact and Control Section, whose main function is the resolution of delinquencies and controlling field assignments, processed 34,485 delinquencies during the year. There were 77,997 letters received and mailed, with 24,929 telephone calls received and made, resulting in the collection of $2.9 million.

This section instituted major innovations which resulted in more efficient resolvement of delinquencies by reducing the efforts exerted per tax dollar collected.

The Research Unit of the section researched 20,501 taxpayer records for the field activity enabling them to investigate delinquencies more advantageously.

This section also processes all documents from the Branch Offices resulting from field activity relative to the collection of delinquent accounts and other investigations.

Motor Vehicle Casual Sales Section

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another.

Assessment letters are mailed to individuals involved in transfers that appear to have an additional liability. Field assignments are generated for follow-up and collections by the branch offices when necessary.

This section also examines exemption certificates forwarded to the Divison of Taxation by Motor Vehicle dealers and collects Sales Tax on any that are proven to be invalid.

During the year, 69,928 letters were mailed to taxpayers resulting from the sales of motor vehicles and boats. Total collections amounted to $1.8 million.

Disorderly Persons Unit

This unit, formed during fiscal year 1984, is responsible for the initiation of charges in courts of local jurisdiction against chronic delinquent taxpayers failing to file sales tax returns and remit sales tax payments timely. During this fiscal year, a total of 475 cases were adjudicated resulting in the collection of $1.9 million.

TAX COUNSELOR SECTION

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public. The activities include question and answer booklets and the "State Tax News."

Taxpayer Service

During fiscal year 1984, the emphasis in the Taxpayer Services area was on enhancing and increasing the effectiveness of existing taxpayer assistance and public education programs. Computerization began for several functions, including mailings for Bulk Form Orders and State Tax News, which is expected to lead to faster and more efficient services to taxpayers in upcoming years.

Information on all taxes and programs administered by the Division was dispersed by taxpayer service representatives, who answered 532,718 telephone calls and responded to over 1,800 letters during fiscal 1984.

Personal tax assistance was rendered to more than 72,000 taxpayers at walk in offices throughout the State. An additional 8,500 taxpayers received assistance during the income tax season at 13 temporary offices.

Taxpayer Service personnel trained over 900 volunteers through the VITA/TCE programs. These volunteers provided assistance to their fellow residents at over 400 sites statewide. Reference materials, including a comprehensive New Jersey Income Tax Coursebook and several newsletters, were provided to volunteers for the first time in fiscal 1984. Technical tax and procedural training was also provided for seasonal Division employees and permanent staff members.

The Small Business Seminar Program continued to meet the need of new business persons by providing both State and Federal tax information at all-day seminars. Speakers were also provided by Taxpayer Services to various professional, civic and community groups.

Publications containing tax information of specific interest to various segments of the populace (i.e. new residents, senior citizens, new businesspersons, retailers, etc.) were distributed throughtout the State. In addition, State Tax News, a bi-monthly publication of recent tax legislation, changes in Division policy and general tax information was distributed to over 12,000 professional businesspersons throughout the nation.

Approximately 9,500 practitioners ordered bulk forms in fiscal 1984 and nearly 80% took advantage of the "Fast Forms" service.

Requests for "Fast Forms" are processed within 24 hours of their receipt by Taxpayer Services.

TAX EVASION TASK FORCE

Established during Fiscal Year 1984, the Tax Evasion Task Force has responsibility for the detection, investigation and prosecution of criminal violations arising from noncompliance with New Jersey's tax statutes. The Task Force with the simultaneously created Tax Unit in the Division of Criminal Justice, in the office of the Attorney General and with the twenty-one county prosecutors. The Task Force also maintains a close liaison with the New Jersey District of the Internal Revenue Service and other state and federal law enforcement agencies.

During Fiscal Year 1984 the Task Force and its predecessor units conducted over 400 investigations which resulted in 10 indictments involving 114 counts of violations of the tax laws. Guilty pleas were accepted in 11 cases on twenty counts. The courts ordered fines of $48,500.00, prison terms totalling fourteen years, probation of 6 years and restitution of $30,900.11.

Actual civil collections by the Task Force amounted to $56,049 with additional assessments of $268,383 being made during the year.

CHAPTER III
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

PAGE

Alcoholic Beverage 38
Business Personal Property 41
Cigarette 43
Corporation
    (a) Corporation Business 46
    (b) Corporation Income 54
Emergency Transportation 55
Financial Business 57
Gross Income 59
Insurance Premiums 62
Local Property 64
Motor Fuels 67
Public Utility
    (a) Franchise 70
    (b) Gross Receipts 72
    (c) Excise 74
    (d) Railroad Property 75
    (e) Railroad Franchise 78
Realty Transfer Fee 79
Sales
    (a) Sales and Use 83
    (b) Alcoholic Beverage Wholesale Sales 86
    (c) Atlantic City Luxury Sales 87
Sanitary Landfill 89
Savings Institution 90
Spill Compensation 92
State Recycling 94
Transfer Inheritance and Estate 95

ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTIONS

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1973 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.
(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

TABLE 8
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1982-84

Classification	*1982*	*1983*	*1984*
Beer	$ 5,425,842	$ 5,465,162	$ 5,439,491
Liquor	46,805,463	46,922,017	46,296,613
Still Wine	6,692,579	6,701,491	6,874,790
Vermouth	158,309	149,000	142,835
Sparkling Wines	392,487	435,739	492,997
Total	$59,474,680	$59,685,768	$59,246,726
(Add) Penalties, Interests, Judgments and Fees	23,680	38,159	80,363
Gross Collections	$59,498,360	$59,723,927	$59,327,093
(Less) Refunds	382,017	7,745	98
Net Collections	$59,116,343	$59,716,182	$59,326,995

Classification	*1982*	*1983*	*1984*
Beer	162,775,247	163,954,860	163,184,738
Liquor	16,716,237	16,757,863	16,540,617
Still Wines	22,308,597	22,338,303	22,975,057
Vermouth	527,697	496,666	476,115
Sparkling Wines	1,324,672	1,452,462	1,660,794
Total	203,702,450	205,000,154	204,837,321

RATE OF TAX

Types of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquor	$2.80
Still Wine, Vermouth and Sparkling Wines	$ .30
Wine (local)	$ .10

COLLECTIONS (Fiscal Year)

1975	$54,663,260	1980	$55,491,914
1976	55,355,481	1981	58,918,678
1977	53,825,439	1982	59,116,343
1978	54,927,414	1983	59,716,182
1979	54,462,996	1984	59,326,995

DEPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—et seq.

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11A—2(b))

(1) Goods and chattels held as inventory, including raw materials,

TABLE 9
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03-1/3 bbl.	$2.80 gal.	30¢ gal.	7.3%[3]
Connecticut	$3.00 bbl.	$3.00 gal.	30¢ to 75¢ gal.	7½%
New York	4-1/2¢ gal. or $1.38 bbl.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$3.30 bbl.	$4.05 gal.	55¢ to $1.10	—
Maryland	9¢ gal. or $2.79 bbl.	$1.50 gal.	40¢ gal.	5%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	5%
Pennsylvania	$2.48 bbl.	18% of net price[1]	00.5¢ per unit proof per wine gal.	6%
Federal	$9 bbl.	$10.50 gal.	Varied Rates	—

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee.

finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1975	$70,522,348	1980	$70,893,758
1976	77,979,545	1981	64,531,427
1977	80,491,075	1982	58,438,198
1978	81,176,155	1983	50,354,406
1979	78,676,962	1984	42,800,145

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 54:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51 P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6%.

Tax rate and discount to distributors have changed as follows:

Effective Date	*Rate Per Pack*	*Discount Rate*
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%
June 18, 1982	24¢	1.156%
July 1, 1983	25¢	1.11%

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

12-1/2¢ for each ten cigarettes or fraction thereof (25¢ per pack of twenty cigarettes).

A distributor is allowed a 1.11% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 10
CIGARETTE TAX RATES
COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	25¢	Exempt
Connecticut	26¢	Taxable
Maryland	13¢	Exempt
New York	21¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	14¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt
Federal	16¢	Exempt

LICENSE FEES—FISCAL YEAR 1984

Type	*Fee*	*Number*	*Amount*
Distributor	$350	123	$ 43,050
Wholesale Dealer	250	311	77,750
Retail Dealer	5	18,359	91,795
Vending Machine	5	25,800	129,000
Manufacturer	10	13	130
Manufacturer's Representative	5	284	1,420
Miscellaneous License Revenue	—	—	367
		44,890	$343,522

COLLECTIONS (Fiscal Year)

1975	$167,006,658	1980	$171,245,450
1976	168,002,310	1981	171,284,573
1977	168,841,346	1982	177,445,227
1978	170,088,418	1983	214,543,360
1979	169,813,474	1984	217,214,051

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 11
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES

Fiscal Year	*Tax Rate**	*Total Packs of Cigarettes Sold*	*New Jersey Percent Change*	*National Percent Change*
1975	19¢	896,135,520	+0.3	+1.5%
1976	19¢	894,228,160	-0.2	+1.3
1977	19¢	900,981,620	+0.2	-1.2
1978	19¢	908,118,690	+0.8	+1.6
1979	19¢	907,312,500	-0.1	-1.6
1980	19¢	911,221,960	+0.4	+0.7
1981	19¢	941,516,090	+3.3	+2.1
1982	24¢[1]	934,912,780	-0.7	+0.8
1983	25¢[2]	902,553,680	-3.5	-3.3
1984	25¢	881,481,570	-2.3	-3.2

*Tax Rate 1974 19¢—Total 893,284,070

[1] Rate effective June 18, 1982—24¢

[2] Rate effective July 1, 1983—25¢

CORPORATION TAX
(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

(1) Holding a general certificate of authority issued by the Secretary of State;

(2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

(3) Doing business in New Jersey;

(4) Employing or owning capital or employing or owning property in New Jersey;

(5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C.264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 280, P.L. 1980)	7-1/2% to 9%

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporation Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax.

(11) International Banking Facilities.

RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax is $25 for Domestic Corporations and $50 for Foreign Corporations.

Short Tax Title: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

NOTE: See C. 55, P.L. 1982 which phases out the tax on net worth, repeals certain alternative minimum taxes and repeals net worth indebtedness provisions. See also C. 50, P.L. 1982 which uncouples depreciation for years after 1981.

TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of $500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 4th month of the taxpayer's current accounting year; the second on or before the 15th of the 6th month; the third on or before the 15th day of the 9th month; & the fourth on or before the 15th day of the 12th month.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business

Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment company companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of $250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula.

COLLECTIONS (Fiscal Year)

	General Business Corporations	*Banking Corporations*	*Financial Corporations*
1980	$627,207,517	$30,604,224	$1,509,384
1981	770,298,738	33,193,794	879,218
1982	840,554,472	37,776,799	2,869,943
1983	749,347,049	43,244,265	9,457,268
1984	892,992,205	50,762,189	6,334,758

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

TABLE 12
CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY Corporation Business	2 mills per $1	tax on allocated net worth
	plus 9%	tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10%	(a) franchise tax based on net income
	or 1 78/100 mills per $1	(b) amount of business and investment capital allocated within the State.
	or 3.0%	(c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus $15,000 and any net loss
	or $250	
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	8.33%	franchise tax on allocated net income
PENNSYLVANIA	10 mills per $1	franchise tax on each dollar of actual value of whole capital stock[1]
	plus 10.5%	allocated net income
PHILADELPHIA Philadelphia School District	4 mills	gross receipts
CONNECTICUT Franchise Tax	11.5%	(a) franchise tax on net income allocated.
	or 31/100 mills per $1	(b) of face value of stock (whichever is greater)
OHIO Franchise Tax	4.6%-8.7%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.
Akron	1½%	of net profits on activities conducted in the city
Canton	1½%	
Cincinnati	2%	
Cleveland	1½%	
Dayton	1½%	
Toledo	1½%	
Youngstown	1½%	

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS (Fiscal Year)

1977	$ 61,952	1981	$122,368
1978	71,570	1982	135,898
1979	177,728	1983	207,525
1980	214,112	1984	88,665

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

EMERGENCY TRANSPORTATION TAX

Citation: The Emergency Transportation Tax Act: N.J.S.A. 54:8A—1 *et seq.*

DESCRIPTION

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (C. 32, P.L. 1961), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (C. 129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (C. 70, P.L. 1962) and in 1965 (C. 279, P.L. 1964), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 4% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P.L. 1970). In 1980, the Act was extended to December 31, 1990 (C. 89, P.L. 1980).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds $25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (C. 12, P.L. 1972).

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Fund, established by the commuter tax act. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the act.

The amount of tax liability which is due under the New Jersey Gross Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

Effective January 1, 1984, the N.J. Supreme Court declared this tax unconstitutional.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $1,000 to 14% on amounts in excess of $23,000.

EXEMPTIONS

Personal exemptions are as follows:

(1) Single taxpayer, $800, additional $800 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(2) Taxpayer 65 years of age or over, additional $800; and if such taxpayer's spouse is also over 65, additional $800.

(3) Blind taxpayers, additional $800; and if such taxpayer's spouse is also blind, additional $800.

(4) Dependent, $800.

STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or $2,000, whichever is less. A minimum standard deduction of $1,000 is allowed to an unmarried individual and $1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and remit withholdings quarterly.

COLLECTIONS (Fiscal Year)

1977	$30,453,830	1981	$41,888,784
1978	20,847,708	1982	42,801,252
1979	35,301,112	1983	51,942,848
1980	34,464,614	1984	51,220,830

DISPOSITION OF REVENUES

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

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[1] Exempt only if organized under Laws of New Jersey.

(8) State Banks and trust companies, and

(9) Financial business corporations.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS (Fiscal Year)

1976	$1,021,383	1980	$628,032
1977	145,576	1981	35,942
1978	92,060	1982	20,595
1979	121,360	1983	56,058
1984	42,858		

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of $50,000 effective January 1, 1983.

RATE OF TAX

Graduated from 2% on taxable income up to $20,000 to 2-1/2% on taxable income over $20,000 but not over $50,000 to 3-1/2% on amounts in excess of $50,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS (Fiscal Year)

1977	$656,098,516	1981	$1,106,180,290
1978	714,200,960	1982	1,259,648,715
1979	838,498,071	1983	1,391,557,103
1980	968,821,205	1984	1,732,250,461

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 54:16A-1—*et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions with subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium tax. It also provided an additional 50% prepayment from domestic insurers.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS (Fiscal Year)

1975	$51,799,502	1980	$ 90,936,373
1976	57,769,052	1981	97,557,248
1977	70,593,450	1982	114,403,823
1978	76,403,881	1983	103,217,147
1979	85,473,443	1984	112,147,228

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association 1984—($1,617,469).

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $250 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $3.65.

GROSS TAX LEVY (Fiscal Year)

1975	$2,984,843,970	1980	$3,793,898,389
1976	3,308,979,964	1981	4,191,857,580
1977	3,257,073,668	1982	4,558,756,569
1978	3,327,574,347	1983	4,915,835,156
1979	3,492,936,977	1984	5,241,512,017

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C.334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

The tax rate has changed as follows:

Effective Date	*Per Gallon*
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢

EXEMPTIONS

Motor fuel sales
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributed are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS (Fiscal Year)

1975	$272,474,747	1980	$280,860,039
1976	281,501,452	1981	278,037,674
1977	288,817,778	1982	280,757,150
1978	295,743,237	1983	282,347,938
1979	298,024,258	1984	294,090,535

DETAIL OF COLLECTIONS

Fiscal Year	*Receipts Gasoline Tax*	*Receipts Special Fuels Tax*	*Gross Collections*	*Refunds*	*Net Collections*
1982	$252,367,344	$30,484,242	$282,851,586	$2,094,436	$280,757,150
1983	254,270,843	31,050,207	285,321,050	2,973,112	282,347,938
1984	260,256,062	36,097,011	296,353,073	2,262,073	294,090,535

The receipts shown above result from the following fuel sales and use:

Gasoline	3,266,586,333 Gallons
Special Fuels[1]	451,212,635 Gallons
Total[2]	3,717,798,968 Gallons

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[1] Includes diesel and propane, etc.

[2] 1982—3,551,021,312; 1983—3,627,649,195

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license.

Revenue from the issuance of these licenses by fiscal year is as follows:

1982	$84,965
1983	86,435
1984	81,040

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury of general State use.

TABLE 13
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

State	*Rates (per gallon)* *Gasoline*	*Diesel*	*Sales Tax*
New Jersey[1]	8¢	8¢	—
Connecticut	15¢	15¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4%)
Massachusetts	11¢	11¢	—
Maryland	13.5¢	13.5¢	—
Ohio	12¢	12¢	—
Pennsylvania	12¢	12¢	—
Federal	9¢	9¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 14
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1984

Type	*Fee*	*Number Issued*	*Amount*	*Expiration Date*
Distributor	No Fee	165	—	Valid Indefinitely—Bond Required.
Special License "A"	No Fee	54	—	Valid Indefinitely—Bond Required.
Special License "B"	No Fee	1,557	—	Valid Indefinitely—Bond Required.
Gasoline Jobber	$50	27	$ 1,350	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	5,837	58,370	Expires March 31, each year.
Wholesale Dealer	5	573	2,865	Expires March 31, each year.
Transport License	5	3,691	18,455	Expires March 31, each year.
Total		11,904	$81,040	

PUBLIC UTILITY TAXES

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS (Fiscal Year)

1975	$104,670,465	1980	$181,168,146
1976	122,407,344	1981	193,925,073
1977	140,482,158	1982	235,002,765
1978	155,148,330	1983	272,578,409
1979	167,906,986	1984	289,357,785

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments:

25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1976	$156,090,289	1980	$281,161,388
1976	185,869,998	1981	306,177,158
1977	213,044,395	1982	384,329,603
1978	239,055,835	1983	450,467,989
1979	258,419,437	1984	475,758,361

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS (Fiscal Year)

1975	$37,720,422	1980	$ 64,653,651
1976	44,031,184	1981	81,226,115
1977	50,014,535	1982	95,279,980
1978	55,315,333	1983	104,879,035
1979	59,194,377	1984	106,584,599

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948; N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate used for railroad purposes including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. Excluded is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service." Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, the Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

COLLECTIONS (Fiscal Year)

1975	$ 290,509	1980	$3,037,838
1976	320,037	1981	3,022,026
1977	274,393	1982	205,220
1978	3,225,891	1983	84,098
1979	3,322,776	1984	42,420

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

STATE AID TO MUNICIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES

(N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139 P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than $1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes plus an amount equal to the difference between 1965

Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities with the base revenue less than $1,000 as adjusted in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities by fiscal year are as follows:

1978 (Calendar 1977)	$7,013,150	1981 (Calendar 1980)	$3,955,689
1979 (Calendar 1978)	5,695,075	1982 (Calendar 1981)	3,892,057
1980 (Calendar 1979)	4,075,775	1983 (Calendar 1982)	see note
1984 (Calendar 1983)	see note		

Note: No State aid was paid due to Conrail & Amtrak exemption from any State tax.

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxes at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

See Railroad Property Tax for Conrail and Amtrak exemption from any state tax.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1975	$11,959	1980	$ 45,056
1976	33,352	1981	28,643
1977	15,031	1982	101,204
1978	23,999	1983	70,331
1979	27,497	1984	2,663,562

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

EXEMPTIONS (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

COLLECTIONS[1] (Fiscal Year)

1975	$ 5,071,762	1980	$26,990,609
1976	13,785,875	1981	26,670,881
1977	19,247,782	1982	24,525,191
1978	23,905,456	1983	30,779,403
1979	26,990,609	1984	46,013,991

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

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[1] State share: 1982—$16,065,919; 1983—$20,248,408; 1984—$29,790,050.

TABLE 15
REALTY TRANSFER FEE TAX RATES: COMPARISON WITH OTHER STATES

State	*Rate*
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 1/2% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 2% of net consideration exceeding $500,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

SALES TAX

(a) SALES AND USE TAX

Citation: New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to thie increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Draught Beer;
(3) Bible and other sacred scriptures;
(4) Casual sales except motor vehicles and registered boats;
(5) Cigarettes subject to Cigarette Tax Act;
(6) Clothing, except furs;
(7) Farm supplies and equipment;
(8) Flags of the United States and State of New Jersey;
(9) Food, food products and non-alcoholic beverages (off premises);
(10) Food sold in school cafeterias;
(11) Prescription drugs and other medical aids;

(12) Motor fuels
(13) Periodicals and textbooks;
(14) Professional and personal services;
(15) Real estate sales;
(16) Tangible personal property used in research and development;
(17) Telephone lines, cables and other equipment;
(18) Transportation of persons or property;
(19) Utilities;
(20) Production machinery and equipment;
(21) Commercial motor vehicles weighing more than 18,000 pounds.
(22) Non-prescription drugs;
(23) Household products; and
(24) Soaps and detergents.

RATE OF TAX

6% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sales	*Tax*
$0.01 to 0.10	None
0.11 to 0.22	1¢
0.23 to 0.38	2¢
0.34 to 0.56	3¢
0.57 to 0.72	4¢
0.73 to 0.88	5¢
0.89 to 1.10	6¢

COLLECTIONS (Fiscal Year)

1975	$ 770,380,745	1980	$1,179,877,566
1976	829,483,092	1981	1,201,213,918
1977	905,149,435	1982	1,303,877,865
1978	1,003,034,342	1983	1,582,348,981
1979	1,098,017,244	1984	1,974,445,427

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased from 6.5% to 7.3% effective March 1, 1984 (C. 531, P.L. 1983).

RATE OF TAX

7.3% on taxable sales.

COLLECTIONS (Fiscal Year)

1982	$75,135,697
1983	77,935,145
1984	76,613,739

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—88%; 12% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

Atlantic City Luxury Tax applies to receipts from the sale of:

1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

RATE OF TAX

9% on taxable sales.

COLLECTIONS (Fiscal Year)

1982	$ 5,356,369
1983	11,282,819
1984	13,185,366

DISPOSITION OF REVENUES

Revenues are forwarded to Atlantic City Approvement Authority.

TABLE 16
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	T	T[3]	T	T[5]	T
Beer Off-Premises	T	T	T	T[3]	T	T[5]	T
Cigarettes	T	E	E	E	T	T	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	T	T[3]	T	T	T
Liquor Off-Premises	T	T	T	T[3]	T	T	T
Manufacturing Equipment	E	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price.

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

TABLE 17
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	6%
New York	1965	4%—State; 4¢—Local[1]
Ohio	1934	5%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

SANITARY LANDFILL TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

DESCRIPTION

The Landfill Closure and Contigency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also required the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $0.30 per cubic yard of solids and $0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

COLLECTIONS (Fiscal Year)

1982	$2,225,799
1983	5,696,437
1984	5,823,620

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

SAVINGS INSTITUTION TAX

Citation: The Savings Institition Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under $1 million and no less than $250 for savings institutions with assets of $1 million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

TABLE 18
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	Rate	Basis of Tax
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11-1/2%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions except savings banks; building & savings and loan associations.
	3/4% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	1-1/2 mills per $1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1-1/2%	On allocated net worth; Unincorporated Financial Business such as personal finance or small loan finance in competition with national banks.
	3%	On net income of savings banks and savings and loan and building and loan associations.

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1975	$2,328,395	1980	$3,954,792
1976	2,203,543	1981	108,299
1977	2,974,894	1982	128,190
1978	4,064,465	1983	376
1979	4,293,214	1984	3,576,268

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transfering major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from $.01 to $.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980.

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.01 per barrel or 0.4% of fair market value;

(2) Petroleum products—$0.01 per barrel; and

(3) Precious metals—$0.01 per barrel.

COLLECTIONS (Fiscal Year)

1978	$6,429,830	1981	$12,788,846
1979	6,402,848	1982	15,346,938
1980	6,850,324	1983	10,510,454
1984	9,817,014		

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

STATE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 et seq.

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Solid Waste Recycling Tax terminates on December 31, 1986.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.12 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.0006 per gallon. Solid waste accepted on or after January 1, 1986 will be taxed at the rate of $0.06 per cubic yard and $0.0003 per gallon.

COLLECTIONS (Fiscal Year)

1982	$1,860,051
1983	4,463,745
1984	4,645,319

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, jointly administered by the New Jersey Department of Energy and the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act: N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

RATE OF TAX

Applicable to estates of
decedents dying on or after
July 1, 1963

First $5,000.00 Exempt	Class A	Class B		Class C	Class D	Class E
Next $ 10,000.00	1%	ELIMINATED		If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
" 35,000.00	2%					
" 50,000.00	3%					
" 50,000.00	4%					
" 50,000.00	5%					
" 100,000.00	6%					
" 200,000.00	7%					
" 200,000.00	8%					
" 200,000.00	9%		On any amount			
" 200,000.00	10%		Up to $ 700,000.00	11%	15%	
" 300,000.00	11%		Next 200,000.00	11%	16%	
" 300,000.00	12%		" 200,000.00	11%	16%	
" 500,000.00	13%		" 300,000.00	13%	16%	
" 500,000.00	14%		" 300,000.00	14%	16%	
" 500,000.00	15%		Over 1,700,000.00	16%	16%	
Over 3,200,000.00	16%					

Applicable to estates of
decedents dying on or after
July 1, 1978

First $15,000.00 Exempt	Class A	Class B		Class C	Class D	Class E
Next $ 35,000.00	2%	ELIMINATED		If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
" 50,000.00	3%					
" 50,000.00	4%					
" 50,000.00	5%					
" 100,000.00	6%					
" 200,000.00	7%					
" 200,000.00	8%					
" 200,000.00	9%		On any amount			
" 200,000.00	10%		Up to $ 700,000.00	11%	15%	
" 300,000.00	11%		Next 200,000.00	11%	16%	
" 300,000.00	12%		" 200,000.00	11%	16%	
" 500,000.00	13%		" 300,000.00	13%	16%	
" 500,000.00	14%		" 300,000.00	14%	16%	
" 500,000.00	15%		Over 1,700,000.00	16%	16%	
Over 3,200,000.00	16%					

Beneficiary Classes

CLASS A	Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild. *The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.
CLASS B	This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
CLASS C	Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
CLASS D	Every other transferee, distributee or beneficiary.
CLASS E	State of New Jersey, municipal corporation with the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfers, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Exemptions

CLASS A	$15,000 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00,
CLASS C	or more, no exemption.
CLASS E	Entirely exempt.

Note: This Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS (Fiscal Year)

1975	$ 81,359,747	1980	$111,646,287
1976	79,933,845	1981	122,318,134
1977	85,497,185	1982	124,938,624
1978	96,056,901	1983	148,245,337
1979	100,435,754	1984	171,362,876

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 19
TRANSFER INHERITANCE AND ESTATE TAX COMPARISON WITH OTHER STATES

New Jersey:	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:[1]	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

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[1] An additional 10% surcharge is imposed with respect to estates of persons dying on or after July 1, 1983.

CHAPTER IV

LEGISLATION AND COURT DECISIONS

LEGISLATION

ALCOHOLIC BEVERAGE WHOLESALE SALES TAX ACT

Increase in Tax From 6.5% to 7.3%—Chapter 531, P.L. 1983 (approved January 17, 1984). This act amends Section 3 of **P.L. 1980, c. 62 (C54:32C-3)** and increases the tax from 6.5% to 7.3% upon the receipts from every sale of alcoholic beverages except draught beer sold by the barrel, by any wholesaler to any retail licensee which tax **must begin to be collected March 1, 1984.**

It establishes the Alcohol Education Rehabilitation and Enforcement Fund.

It provides that 89.25% of the revenue shall be deposited in the General Fund and 10.75% of the revenue shall be deposited in a special account to be known as the Alcohol Education Rehabilitation and Enforcement Fund established pursuant to the Act and to be established as a revolving fund in a separate account in the Department of Health. Of the money deposited in the fund, there is a deduction of $2,000,000 for the establishment of Intoxicated Driver Resource Centers as provided in **R.S. 39:4-50.**

The Act was effective January 17, 1984 and although it was inoperative until the passage of two other bills dealing with drunk driving (**c. 4, P.L. 1984** approved February 9, 1984); and **c. 444, P.L. 1983** (approved January 9, 1984) the increase in the tax must be collected beginning March 1, 1984 which is the first day of the second month following its enactment.

UNFAIR CIGARETTE SALES ACT

Redefines Definition of Basic Cost of Cigarettes to Exclude Special, Extraordinary Discounts for Payment Within Shorter Than Normal Period of Time—Chapter 441, P.L. 1983 (approved January 9, 1984). This Act amends the "Unfair Cigarette Sales Act" **P.L. 1952, c. 247,** redefining the "basic cost of cigarettes" to allow the normal discount for cash afforded for prompt payment, but excluding any special, extraordinary, or anticipatory discounts for payment within a shorter period of time than the prompt payment date required for eligibility for the normal discount for cash.

The Act is effective immediately.

CORPORATION BUSINESS TAX

Tax Abatement for New Jersey Banks That Create An International Banking Facility—Chapter 422, P.L. 1983 (approved January 5, 1984). This Act amends the Corporation Business Tax Act to provide for a tax abatement for New Jersey banks that create international banking facilities.

It provides in the case of banking corporations which have international banking facilities that aggregate values shall be reduced by retained earnings of the international banking facility. Retained earnings means the earnings accumulated over the life of such facility and shall not include the pro rata share of dividends paid and federal income taxes paid or payable during the tax year.

It also provides for a deduction from entire net income of a banking corporation, to the extent not deductible in determining federal taxable income, the eligible net income of an international banking facility.

The Act provides that the first year that a banking corporation elects to utilize the deduction from entire net income for eligible net income from international banking facilities, it shall file an information return for 1981 which shall report its income and net worth attributable from international banking facilities referred to in **subsection (k)(4) of P.L. 1945 c. 162** (the Corporation Business Tax Act), as if the taxpayer had an established international banking facility during the entire calendar year 1981, and, as if the amendments to the Act relating to international banking facilities had been effective during that entire year. The difference between a taxpayer's franchise tax liability for 1981 and the amount it would have been liable for if the amendments were in effect during 1981 shall be the taxpayer's base international banking facilities tax liability.

The amendments relating to international banking facilities are to be phased in over a 5 year period. For each of the years 1982 through 1986 in which the taxpayer elects to utilize the deduction from entire net income for eligible net income from international banking facilities or the exclusion from net worth for international banking facilities, the taxpayer shall pay, in addition to the tax computed under the Corporation Business Tax Act, the following percentage of its base international banking facilities tax liability:

1982—100%
1983— 80%
1984— 60%
1985— 40%
1986— 20%

The Act shall take effect immediately.

GROSS INCOME TAX

IRC 401 (k) Deferred Arrangement to Conform to Federal Income Tax Treatment—Chapter 571, P.L. 1983 (approved January 17, 1984). This act amends **N.J.S. 54A:5-1** and supplements **Chapter 6 of Title 54A of the New Jersey Statutes.**

It provides that New Jersey gross income shall include, amounts distributed or withdrawn from an employee trust attributable to contributions to the trust which were excluded from gross income under the provisions of **Chapter 6 of Title 54A of the New Jersey Statutes** and pensions and annuities (except to the extent of exclusions in **section 54A:6-10**).

It also provides that gross income shall not include amounts contributed by an employer on behalf of and at the election of an employee to a trust which is part of a qualified cash or deferred arrangement which meets the requirements of **Section 401 (k) of the 1954 Federal Internal Revenue Code, as amended.**

This provision conforms the employer contributions to an **IRC 401 (k)** deferred arrangement to the Federal income tax treatment. Thus employer contributions made on behalf of and at the election of an employee to a trust which is part of a qualified cash or deferred arrangement will no longer be taxable in the current year when made. Such employer contributions become taxable to the employee when distributed or withdrawn from the employee trust.

The Act is effective as of January 1, 1984.

INHERITANCE TAX

Fiduciary Corpus Commissions—Chapter 394, P.L. 1983 (approved December 14, 1983). This Act amends **N.J.S. 3B:18-14**, **3B:18-15**, **3B:18-33**, and **3B:18-1** which are the New Jersey Statutes governing fiduciary corpus commissions. The Act provides for fiduciary corpus commissions as follows:

5% on the first $200,000

3½% on the excess over $200,000 up to $1,000,000, and

2% on the excess over $1,000,000, or such other percentage as the court may determine on the intermediate or final settlement of the fiduciary's accounts according to actual services rendered.

If there are two or more fiduciaries, their commissions on corpus shall be the same as provided in the case of one fiduciary, and, in addition thereto, the court may allow corpus commissions in excess of the commissions to which one fiduciary would be entitled under **N.J.S. 3B:18-14,** at a rate not exceeding 1% of all corpus for each additional fiduciary. No one fiduciary shall be entitled to any greater commission than that which would be allowed if there were but one fiduciary involved.

When rates of corpus commissions on termination of trust or guardianship are effective. With respect to the computation of corpus commissions pursuant to **N.J.S. 3B:18-28** as to all corpus held be a fiduciary on February 29, 1980, the commissions which may be taken shall be the greater of (1) the commission permitted by law effective prior to February 29, 1980 or (2) the commission computed pursuant to **N.J.S. 3B:18-28** providing that the "annual commissions authorized" to be taken for yearly periods ending prior to February 29, 1980, shall be at the rate authorized by the applicable law in effect during that yearly period.

Allowance of commissions on corpus in excess of $200,000 made in accordance with the provisions of the chapter to fiduciaries, and fiduciaries appointed under Chapter 26 of this title for the property of an absentee, shall be made with reference to their actual pains, trouble and risk in settling the estate, rather than in respect to the quantum of the estate.

The Act is to take effect immediately.

LOCAL PROPERTY TAX

Automatic Fire Suppression System Exempt From Real Property Taxation—Chapter 309, P.L. 1983 (approved August 26, 1983). This act provides that where an automatic fire suppression system is installed in a residential, commercial, or industrial building and certified by the enforcing agency as an automatic suppression system it shall be exempt from real property taxation. The enforcing agency shall grant a certification upon receipt of a written application made under oath on a form prescribed by the Director of the Division of Taxation. The enforcing agency shall certify that the system is exempt from taxation when the equipment, facility, or system installed was designed primarily as an automatic fire suppression system. The certificate shall be submitted to the claimant; one copy of the certificate shall be retained on file by the agency and one copy shall be sent to the assessor of the taxing district. The exemption shall commence in the tax year following the year in which certification has been granted.

This act is effective the ninetieth day following enactment.

Time Extended For Proof Of Assessment Training For Certain County Tax Board Members Until January 15, 1984—Chapter 310, P.L. 1983 (approved August 20, 1983). This Act provides that a member of a county board of taxation who was appointed after the effective date of the law extending the time of proof of tax assessment training for certain members, but before the law "grandfathering" certain board members shall furnish proof that he has received certificates indicating satisfactory completion of training courses or possession of an assessor's certificate by January 15, 1984.

This Act is effective immediately.

Land Use Ordinance Required to be Submitted to Local Assessor Immediately After Adoption—Chapter 513 P.L. 1983 (approved January 17, 1984). This Act provides that any ordinance adopted pursuant to the Municipal Land Use Law, **P.L. 1975 c. 291,** a copy of the ordinance and of any summary or summaries published in connection with its adoption shall be forthwith transmitted to the tax assessor of the municipality.

Because changes in zoning and other land-use regulations may significantly affect property values, it is essential that tax assessors receive accurate and timely notification of any such changes.

The Act took effect immediately.

Extends Reporting Time of Property Tax Assessment Study Commission—Chapter JR-4, P.L. 1984 (approved March 19, 1984). This Senate Joint Resolution, SJR-30, extends the period of time within which the Property Tax Study Commission, created by Chapter JR-3, P.L. 1983 (approved January 26, 1983) shall report its findings and recommendations to two years from the date of adoption of this joint resolution.

This joint resolution was effective immediately and its provisions made retroactive to January 26, 1983.

Leasing of County or Municipal Property Allowed to Persons or Organizations For Gardening or Recreation—Chapter 27, P.L. 1984 (approved April 11, 1984). This Act amends **C. 40A:12-14** and permits the leasing of county or municipal real property to private individuals and nonprofit corporations or associations for the purpose of gardening or recreation. This leased real property may not be used for profit-making enterprises.

Presently, the law does not permit leasing to any religious association or corporation and it requires that leasing to any private person be made by public leasing to the highest bidder.

This Act shall take effect immediately.

Permits Temporary Postponement A Real Property Revaluation In Certain Municipalities For The Tax Years 1984 Through 1985—Chapter 41, P.L. 1984 (approved May 17, 1984). This Act permits a municipality with a population in excess of 40,000 but less then 45,000 according to the 1980 federal decennial census, which municipality is located in a county of the first class, to temporarily postpone the implementation of a revaluation of real property within their borders for the tax years 1984 through 1985, inclusive. The Act further provides that a decision on the part of the municipality to postpone a revaluation shall not preclude the municipality from conducting and implementing any partial or complete reassessment of real property in the municipality during the period covered by the Act.

The Act is effective immediately and its provisions are made retroactive to January 1, 1984.

NEW JERSEY HOUSING AND MORTGAGE FINANCE AGENCY LAW OF 1983

New Jersey Housing and Mortgage Finance Agency Law of 1983—Sales Tax Exemption on Materials and Supplies To Be Used To Construct, Improve and Rehabilitate A Housing Project Financed By Loan From The Agency—Chapter 530, P.L. 1983 (approved January 17, 1984). This Act establishes the New Jersey Housing and Mortgage Finance Agency, establishing its powers and duties, provides for the issuance of bonds, notes and other evidences of financial indebtedness by it for the financing of loans for the construction, improvement and rehabilitation of housing.

It provides that the sale to a housing sponsor of all materials and supplies to be used to construct, improve or rehabilitate a housing project financed by a loan made by the agency to the housing sponsor shall be exempt from all sales taxes of the State or any subdivision thereof.

"Housing sponsor" means any person, partnership, corporation or association to which the agency has made or proposes to make a loan, either directly or through an institutional lender, for a housing project.

The Act is effective immediately.

SAFE DRINKING WATER ACT

Safe Drinking Water Act—Public Community Water Tax—Chapter 443, P.L. 1983 (approved January 9, 1984). Chapter 443 of P.L. 1983 amends the "Safe Drinking Water Act of 1977." This new law imposes a tax based upon water delivered to consumers.

Effective April 1, 1984, the owner or operator of every Public Community Water System is subject to tax in the amount of $0.01 per 1,000 gallons of water delivered to consumers, not including water purchased for resale.

Quarterly returns must be filed with the Division of Taxation no later than the twentieth (20th) day of the month following the calendar quarter for which the tax is due. Returns and payments received after the due date will be subject to penalty and interest charges. The first return is due by July 20, 1984 for water delivered to consumers from April 1, 1984 to June 30, 1984. The revenue collected by the Division of Taxation will be deposited in the "Safe Drinking Water Fund" to be administered by the Department of Environmental Protection.

"Public community water system" means a public water system which serves at least 15 service connections used by year-round residents or regularly serves at least 25 year-round residents.

The Act is effective immediately.

SOLID WASTE RECYCLING TAX AND LANDFILL CLOSURE AND CONTINGENCY TAX

Tax Exemption For Solid Waste Exclusively Generated By Federal Government Agency—Chapter 267, P.L. 1983 (approved July 14, 1983). This Act provides for a tax exemption for solid waste accepted for disposal at a

New Jersey sanitary landfill facility that is exclusively generated by any agency of the federal government. The exemption is not retroactive and does not authorize a refund of taxes paid or relieve any tax liability incurred prior to the effective date of the act.

The exemption applies only to solid waste collected pursuant to contracts signed prior to January 1, 1982.

The Act takes effect immediately.

TRANSPORTATION TRUST FUND AUTHORIZATION ACT OF 1984—DIESEL FUEL TAX INCREASE

Three Cents Increase in Diesel Fuel Tax—Chapter 73, P.L. 1984 (approved July 10, 1984). As part of the Transportation Trust Fund Authority Act of 1984 which involves a long range plan to fund improvements in public transportation and other transportation, such as highways, roads, bridges etc., there is included as part of the funding a three cents increase in the diesel fuel tax from eight cents to eleven cents a gallon effective September 1, 1985. Provision is made for a rebate procedure of the three cents diesel fuel tax increase for diesel fuel used by passenger automobiles and motor vehicles of less than 5000 pounds gross weight.

The Act is effective immediately except that the increase in the diesel fuel tax becomes effective on September 1, 1985.

MISCELLANEOUS

Application Fee For Registration of Developers Increased—Chapter 265, P.L. 1983 (approved July 13, 1983). This Act amends "The Planned Real Estate Development Full Disclosure Act," (**N.J.S.A. 45:22A:21, et seq.**) by increasing the application fee for registration of developers. The application fee is increased to $500 plus $35 per lot, parcel, unit or interest contained in the application. If the fees are insufficient to defray the cost of rendering services under the Act, the Department of Community Affairs, shall by regulation establish a revised fee schedule. The revised fee schedule shall assure that the fees collected reasonably cover but do not exceed the expenses and administration of implementing the Act.

The Act is effective immediately and is retroactive to August 16, 1982.

Amendments to Statute Regulating Dimensions and Weight Limitations of Certain Vehicles or Combinations Thereof—Chapter 349, P.L. 1983 (approved September 22, 1983). This Act amends the Motor Vehicle and Traffic Regulations Act and provides for various amendments to the statutes (amends **R.S. 39:3-29; 39-9-84** and repeals **C. 39:3-84a**) regulating dimensions and weight limitations of certain vehicles or combinations thereof. There is an increase in the registration fee per 1000 pounds and provisions concerning maximum gross weight, width, height and length of the commercial vehicles or combinations thereof included in the statute. Penalty provisions are provided for violations of the statutory provisions. The statutory provisions are within the jurisdiction of the Director of the Division of Motor Vehicles and provide that certain rules and regulations shall be promulgated by the Director of the Division of Motor Vehicles and other rules and regulations are to be promulgated by the Commissioner of Transportation after consultation with the Director of the Division of Motor Vehicles and the Superintendent of State Police.

There are prior statutory provisions that money realized from any increase in fees for registration issued pursuant to the provisions of the Act shall be paid into the State Treasury and credited to the General State Fund and available for general state purposes.

The Act shall take effect on April 6, 1983.

Limits Recovery from the Estate of a Pharmaceutical Assistance to the Aged Recipient—Chapter 371, P.L. 1983 (approved October 27, 1983). The Act provides that no encumbrance or recovery of any kind shall be imposed against or sought from the estate of a qualified applicant or an eligible person after his death because of assistance paid or to be paid in his behalf under the following:

(a) The "New Jersey Medical Assistance and Health Services Act," **P.L. 1968, c. 413 (C. 30:4D-1 et seq.),** if the amount sought to be recovered is less than $500.00, the estate is less than $3,000.00 or there is a surviving spouse or child, except for assistance incorrectly or illegally paid, or for third party liability recovery sought under **P.L. 1968, c. 413 (C. 30:4D-1 et seq);** or

(b) The "Pharmaceutical Assistance to the Aged and Disabled" program, **P.L. 1975, c. 194 (C. 30:4D-20 et seq.),** except for assistance incorrectly or illegally paid, or for third party liability recovery sought under **P.L. 1968, c. 413 (C. 30:4D-1 et seq.).**

This Act is effective immediately.

Oath of Office or Allegiance Administered By a Judge of the Tax Court—Chapter 408, P.L. 1983 (approved January 3, 1984). This is an Act concerning the administration of the oaths of office and allegiance and amending **R.S. 41:2-10.** The act authorizes a judge of the Tax Court to administer an oath of office or allegiance, or both, to a person appointed to the office of the Clerk of the Supreme or Superior Court, the Secretary of State, the Attorney General or any other office if the law does not otherwise provide for the administration of the required oaths for that office.

The Act is effective immediately.

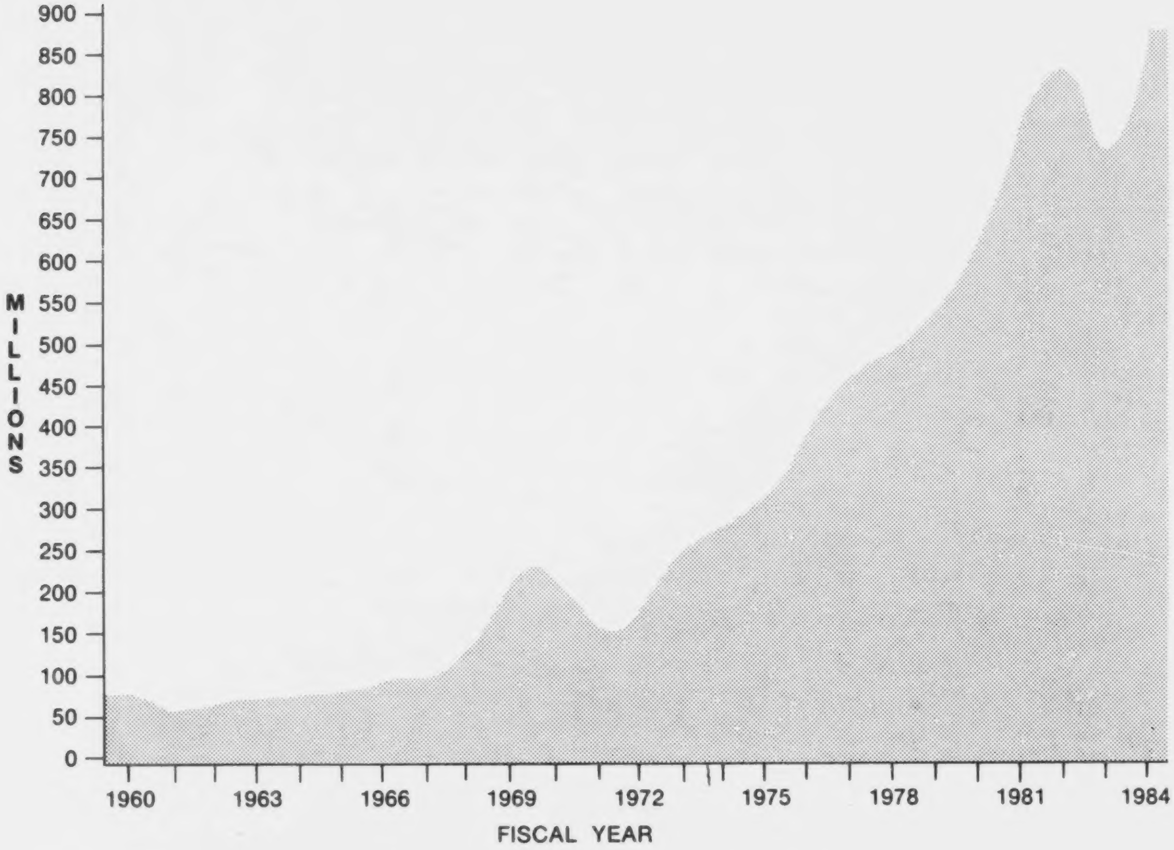
Maintaining Books, Records and Documents by Casino Licensees—Chapter 452, P.L. 1983 (approved January 11, 1984). This Act eliminates the present requirement that a casino licensee maintain on the licensed premises all books, records, and documents pertaining to the licensee's operations. Instead, those materials may be stored at another location within the State which is approved by the Casino Control Commission.

The Act also allows the commission to require the storage of books, records, and documents for periods of time other than the mandated seven years.

The Act was effective immediately.

Establishes Residential Housing Management Board to Manage All State-Owned Residential Housing—Chapter 468, P.L. 1983 (approved January 12, 1984). This Act establishes in the Department of the Treasury, the Residential Housing Management Board which will be responsible for the management of all State-owned residential housing and for the establishment of policies and procedures for an equitable, coordinated and uniform housing program. The Act provides that the board should have no jurisdiction with respect to and shall not apply to armories or military housing in the Department

CHART 5
CORPORATION BUSINESS TAX COLLECTIONS BY FISCAL YEAR
1960-1984



SOURCE: DIVISION OF TAXATION ANNUAL REPORTS

of Defense, State College student housing, housing for State College Presidents, housing for the Chancellor of Higher Education, the Commissioner of Education, the Commissioner of Corrections and the Superintendents of State correctional facilities and residential housing acquired by the Department of Transportation in the course of acquiring land by highway-rights-of-way or for use by any other transportation facilities pursuant to Title 27 of the Revised Statutes and which may be rented temporarily to comply with the requirements of the "Relocation Assistance Act" **P.L. 1971 c. 362 (C. 20:4-1** et seq.).

The rental rates shall be based on the fair market rental value of the premises and shall take into account the fact that the housing is located on institutional grounds. All utility charges are to be charged to the occupant either separately where feasible or practicable to do so, or by reflecting these charges in a fair market rental.

All maintenance charges customarily paid by tenants shall be paid by tenants occupying State owned housing.

The Act took effect immediately but no policy or schedule of rates adopted by the board shall be effective prior to 180 days after enactment.

Updates Statutes Regarding Limited Partnerships—Chapter 489, P.L. 1983 (approved January 17, 1984). This act updates the statutes regarding limited partnerships. The act concerns limited partnerships, revises parts of the statutory law, and enacts an additional Chapter to be compiled in Title 42 of the Revised Statutes.

The effective date of the act is January 1, 1985 except as to Section 12.1 which took effect immediately. Section 12.1 requires the county clerks to transmit to the Secretary of State within 90 days all limited partnership certificates and all certificates of termination or cancellation of limited partnerships filed prior to the effective date of this chapter.

Exempts Inherited Property From Equitable Distribution Upon Entry of Judgments of Divorce—Chapter 519, P.L. 1983 (approved January 17, 1984). The Act concerns the equitable distribution of certain matrimonial property upon entry of judgments of divorce under certain circumstances, and amends **N.J.S. 2A:34-23.** The Act provides that all property, real, personal or otherwise, legally or beneficially acquired during the marriage by either party by way of gift, devise or intestate succession, shall not be subject to equitable distribution, except that interspousal gifts shall be subject to equitable distribution.

The Act took effect immediately.

Pinelands Municipal Property Tax Stabilization Act of 1983—Chapter 551, P.L. 1983 (approved January 17, 1984). This Act establishes the "Pinelands Municipal Property Tax Stabilization Act of 1983 to provide State aid payments to municipalities located in or partially in the Pinelands Preservation Area to stabilize property tax rates of those municipalities. State aid to these municipalities are to be made in two equal installments on or before August 1 and on or before November 1, annually based upon the decline in assessment base since the 1980 base year, multiplied by the current equalized municipal purposes and school district tax rates for the current year.

The Act took effect immediately and expires December 31, 1987.

General Services Administration Established In The Department of the Treasury—Chapter 34, P.L. 1984 (approved April 19, 1984). This Act establishes a General Services Administration within the Department of the Treasury by law. The administration will supervise and coordinate the functions of the Divisions of Purchase and Property and Building and Construction, which are continued, and will assume certain duties of the Division of Data Processing and Telecommunications, which is abolished. In addition, the General Services Administrator will directly supervise the operations of the Financial Management and Data Center and will assume certain duties of the State Treasurer relating to procurement of goods and services and State contracts and property as delegated by the Treasurer.

The Act is effective on the 30th day after enactment.

MOBILE AND MANUFACTURED HOME ACTS

Taxation of Manufactured Homes--Chapter 400, P.L. 1983 (approved December 22, 1983). This Act provides that a manufactured home which is installed in a mobile park shall not be subject to real property taxation. Other manufactured homes which are affixed to the land on which they are sited by a permanent foundation or affixed by a nonpermanent foundation and connected to utility systems so as to render the home habitable as a dwelling on a permanent basis are subject to real property taxation.

For sales tax purposes the Act also clarifies that the sales tax should be applied against the manufacturer's invoice price of a manufactured home upon the first sale of the home.

For inheritance tax purposes the act makes clear that manufactured homes which are subject to real property taxation are to be treated as real property under the Transfer Inheritance and Estate Tax Laws.

The Act provides that manufactured homes located in mobile home parks are to be subject to an annual municipal service fee. In fixing the fee, the municipality will take into account the extent that real property taxes assessed against the land and improvements defray the cost of governmental services provided to the park. The municipal service fee is to be collected by the mobile park owner on a monthly basis from the owner of the manufactured home. The fee is then to be transmitted to the tax collector. The municipal service fee is to be provided for by a municipal ordinance which will set forth the manner in which the municipal service fee will be allocated among homeowners in mobile home parks and will provide for the proration of the fee in order to account for vacancies in the mobile home park. A municipality may by ordinance charge interest on delinquent municipal service fees. A homeowner who has failed to pay the municipal service fee should be charged interest and a park owner who has failed to transmit to the municipality the fees actually collected shall be charged interest on such amounts. The rate of interest is to be fixed within the limits established for interest charged for delinquent property taxes pursuant to **R.S. 54:4-67.**

To the extent that the municipal service fee which is assessed against the owner of a manufactured home constitutes a new fee or an increase of any similar fee imposed before the effective date of the Act, the new fee or increase will constitute a rent surcharge, collectible in addition to any surcharge or increase permitted by any rent control or rent leveling ordinance adopted by a municipality.

The respective portion of a municipal service fee allocated to the owner of a manufactured home is to be deemed rent for eviction purposes.

This Act is to become effective immediately.

Licensing and Regulation of Mobile Home Parks by Local Municipality—Chapter 399, P.L. 1983 (approved December 22, 1983). The Act provides that a municipality may by ordinance provide for the regulation and licensing of mobile home parks.

The Act also provides that the mobile park owner or operator may sell the first mobile home to be located on each site to be leased within the park.

"Mobile home park" is defined in the Act to mean any group of 10 or more mobile home sites under common ownership or control, whose principal business is to lease said sites for the primary purpose of providing a location for the siting of a mobile home by a lessee on a nonpermanent foundation, which mobile home is owned by the lessee. Any group of three to nine mobile homes existing prior to the effective date of this Act shall qualify as a mobile home park for the purposes of this Act.

The Act is effective on January 1, 1984 but remained inoperative until the passage of **c. 400, P.L. 1983** (approved December 22, 1983).

Sales Tax—Clarifies Which Manufactured Homes Are Motor Vehicles—Chapter 387, P.L. 1983 (approved November 16, 1983). This Act clarifies which manufactured homes are to be considered motor vehicles and, therefore, which manufactured homeowners are to be issued certificates of ownership by the Director of the Division of Motor Vehicles in the Department of Law and Public Safety. In prior years, all manufactured homeowners were issued certificates of ownership by the Director. However, pursuant to **c. 400 P.L. 1983** (approved December 22, 1983), manufactured homes not located in mobile home parks will be considered real property, and so, those homeowners will receive property titles in the same manner as other real property owners. Thus, only owners of manufactured homes not considered to be real property should be issued certificates of ownership under the motor vehicles statutes.

This Act also includes a provision establishing procedures by which a certificate of ownership may be cancelled if the manufactured home will be relocated in such manner as to subject the manufactured home to real property taxes.

The Act is to take effect on January 1, 1984 but remained inoperative until the passage of **c. 400, P.L. 1983** (approved December 22, 1983).

Sales Tax—Clarifies the Definition of Manufactured Home or Mobile Home—Chapter 388, P.L. 1983 (approved November 16, 1983). This Act clarifies the definition of manufactured home or mobile home for the purpose of the enforcement of the State Uniform Construction Code.

"Manufactured Home" or "mobile home" means a unit of housing which:

(1) Consists of one or more transportable sections which are substantially constructed off site and, if more than one section, are joined together on site;

(2) Is built on a permanent chassis;

(3) Is designed to be used, when connected to utilities, as a dwelling on a permanent or nonpermanent foundation; and

(4) Is manufactured in accordance with the standards promulgated for a manufactured home by the Secretary of the United States Department of Housing and Urban Development pursuant to the "National Manufactured Housing Construction and Safety Standards Act of 1974," **Pub. L. 93-383 (42 U.S.C. § 5401 et seq.)** and the standards promulgated by the commissioner pursuant to **P.L. 1975, c. 217 (C. 52:27D-119 et seq.).**

This Act is effective immediately but remained inoperative until passage of **c. 399, P.L. 1983** (approved December 22, 1983), **c. 386 P.L. 1983** (approved November 16, 1983), **c. 387 P.L. 1983** (approved November 16, 1983).

Provides Restrictions on Manufactured Homes—Chapter 386, P.L. 1983 (approved November 16, 1983). This Act concerns development regulations regarding manufactured homes and supplements **N.J.S.A. 40:55D-1 et seq.** (**c. 291 P.L. 1975** approved January 14, 1976).

"Mobile home park" is defined in the Act to mean any group of ten or more mobile home sites under common ownership or control, whose principal business is to lease said sites for the primary purpose of providing a location for the siting of a mobile home by a lessee on a nonpermanent foundation, which mobile home is owned by the lessee. Any group of three to nine mobile homes existing prior to the effective date of this Act shall qualify as a mobile home park for the purposes of this Act.

This Act provides that a municipal agency shall not exclude or restrict, through its development regulations, the use, location, placement or joining of sections of manufactured homes which are not less than 22 feet wide, are on land the title to which is held by the manufactured homeowner and are located on permanent foundations, unless those regulations shall be especially applicable to all building and structures of similar use.

The Act is to take effect on January 1, 1984 but remain inoperative until the passage of **c. 400, P.L. 1983** (approved December 22, 1983).

NEW JERSEY URBAN ENTERPRISE ZONES ACT

Seeks to Stimulate Economic Activity Within Certain Designated Zones and to Provide Tax and Regulatory Incentives to Industry to Move Into Designated Areas of Distress—Chapter 303, P.L. 1983 (approved August 15, 1983). This Act establishes an Urban Enterprise Zone Authority empowered to select zones in certain areas of economic distress and to offer various financial incentives to private enterprise to stimulate economic revitalization of these areas. The Act seeks to relieve the unemployment in these areas and requires that at least 25 percent of the work force reside in the zone or municipality which applies for the assistance, or that the workers be unemployed or on public welfare for one year prior to the hiring.

The Act provides for the following tax incentives:

1. A sales tax exemption on construction materials used in the zone.
2. An award to a qualified business based upon the amount of unemployment tax it has paid for new employees who meet certain criteria set forth in the act and whose salaries are less than $1,500 per month.
3. An enterprise zone employee tax credit for the Corporation Business Tax up to 50% of tax liability in a tax year for a 20 year period. The credit is for $1,500.00 for each new employee—except in retail sales or warehousing operations—who are residents of the designated municipality and were previously out of work for at least 90 days or receiving public assistance.

   A credit of $500 is provided for each new employee who is a resident of the qualifying municipality and who does not meet the qualifications for the $1,500.00 tax credit.
4. Exemption from net worth taxes under the Corporation Business Tax Act to a qualifying business.

5. An exemption from sales and use tax on retail sales of tangible personal property (except motor vehicles) and sales of services to a qualified business for the exclusive use or consumption of such business within an enterprise zone.
6. An exemption of 50% from sales and use tax, up to a maximum of four zones, on receipts from retail sales, except retail sales of motor vehicles and of manufacturing machinery, equipment or appartus, made by a certified vendor from a place of business owned or leased and regularly operated by the vendor for the purpose of making retail sales, and located in a designated enterprise zone.

NOTE:

The Act provides that sales tax revenue collected from the zones paying the reduced rate be deposited in an Urban Enterprises Zone Assistance Fund. The fund will pay for increased police and fire protection, building rehabilitation or relocation of residents displaced by property acquisitions.

The Act provides that no enterprise zones shall be designated after the date occurring ten years from the effective date of the Act.

The Act took effective immediately.

NOTE: If the entity is not a "qualified business" as defined in the Act the entity is not entitled to **any** of the six tax benefits.

Amended to Allow a Municipal Governing Body to Formulate a Development Plan—Chapter 539, P.L. 1983 (approved January 17, 1984). This Act amends the "New Jersey Urban Enterprise Zones Act," **P.L. 1983, c. 303 (C. 52:27H-60 et seq.),** to permit the governing body of a municipality or a zone development corporation to formulate a zone development plan. Prior to this Act only a zone development corporation could formulate a development plan.

The Act took effect immediately.

WAGE REPORTING ACT

Transfer of Records and Employees Under Wage Reporting Act to Department of Labor as of September 1, 1984—Chapter 24, P.L. 1984 (approved March 26, 1984). This Act amends various sections of the statutory law concerning unemployment compensation supplementing **Chapter 21 of Title 43 of the Revised Statues** and repealing **section 1 of P.L. 1940, c. 193.**

R.S. 43:21-14 is amended and provides at **R.S. 43:21-14(a)(2)(D)** for the transfer of all appropriations, files, books, papers, records, equipment and other property, and employees currently assigned to the Division of Taxation for the implementation of the **"Wage Reporting Act," P.L. 1980, c. 48 (C. 54:1-55, et seq.)** to the Department of Labor as of September 1, 1984 in accordance with the provisions of the "State Agency Transfer Act," **P.L. 1971, c. 375 (C. 52:14D-1, et seq.).**

R.S. 43:21-14(a)(2)(A) provides for the filing of quarterly reports with the Controller in the Department of Labor commencing July 1, 1984 by each employer within 30 days after the end of each quarter listing the name, social security number and wages paid to each employee and the number of base weeks worked by the employee during the calendar quarter.

There are penalty provisions for failure to comply with the reporting provisions required in the Act.

Information reported by employers shall be used by the Department of Labor for the purpose of determining eligibility for benefits of individuals. The Department of Labor is authorized to provide the Department of Human Services with information reported by employers. For each fiscal year the Director of the Division of Budget and Accounting of the Department of the Treasury shall charge the appropriate account of the Department of Human Services amounts sufficient to reimburse the Department of Labor for the cost of providing the required information.

Extend Expiration Date of Act to September 1, 1984—Employer Reporting Provisions Extended to July 31, 1984—Chapter 25, P.L. 1984 (approved March 26, 1984). This Act amends the Wage Reporting Act, **P.L. 1980, c. 48** (approved June 26, 1980) to extend the expiration provisions of the Act to September 1, 1984 and the reporting provisions of Sections 3, 4, and 7 to July 31, 1984. Section 3 deals with the quarterly lists prepared by the Director of the Division of Public Welfare in the Department of Human Services of welfare recipients. Section 4 deals with the quarterly lists, prepared by the Director of the Division of Unemployment and Disability Insurance in the Department of Labor, of the recipients of unemployment compensation benefits. Section 7 deals with the quarterly employer reports to the Director of the Division of Taxation of the gross wages paid to employees and the amount of gross income tax withheld during the quarter.

The Act is effective immediately and its provisions were made retroactive to January 1, 1984. The reporting provisions under Section 3, 4, and 7 in the original Act expired on January 31, 1984.

COURT DECISIONS

CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

Partners Held Taxable On Capital Gains Derived From Investment By A Securities Partnership—Capital Gains Realized By The Partnership Prior To January 1, 1975 Were Not Subject To Tax—Vincent B and Patricia Murphy, Jr.; Henry and Elaine C. Kaufman, Jason M. and Patricia Elsas, Jr. v. Taxation Division Director 6 NJ Tax 221 (Tax Court of New Jersey—December 6, 1983). The Tax Court held that the plaintiffs as partners were taxable in the tax year 1975 on their distributive shares of capital gains derived from securities held for investment by a securities dealer partnership. However, the partners were held to be taxable only on the capital gains realized by the partnership after January 1, 1975, the effective date of the Act. They were not taxable on the capital gains realized by the partnership prior to January 1, 1975. It should be noted that the Capital Gains and Other Unearned Income Tax Act was repealed effective July 1, 1976 by Chapter 47 P.L. 1976 (approved July 8, 1976).

The act plainly provides at **N.J.S.A. 54:8B-2** that gains from the sale or exchange of capital assets are a category of unearned income. The statute states that such gains are net gains as defined by defendant's rules, which are to be consistent with definitions prescribed for federal income tax purposes. The Act further provides that while a partnership itself is not subject to tax, the partners are liable in their individual capacities in the same manner in which they would be liable for partnership income under the federal income tax laws. Consistent with the relevant I.R.C. Sec. 702(b), the rules, require that each item of partnership income or gain shall have the same character to a partner as it had for federal income tax purposes.

The court said that the securities generating the income had been set aside for investment. Even though the partners worked full time for the partnership, the income was a return of capital; wage passive income and was not regarded as actively earned. It was the product of investment activities and was unearned income subject to tax.

The partnership operated on a fiscal year, October 1, 1974 to September 30, 1975, while the plaintiffs, partners, reported on a calendar year basis ending on December 31, 1975. The Act was applicable with respect to unearned income earned, received or constructively accrued or credited to the taxpayer on or after January 1, 1975. The Tax Court has recognized that the statutory words "earned, received or constructively accrued or credited" are consistent with the federal income tax realization concept. The treatment of partnership gains under the New Jersey Act should be consistent with the treatment of the same gains for federal income tax purposes.

The Federal I.R.C. Sec. 702 has required, at all times relevant in this case, that partners take into account separately their distributive shares of partnership gains, and that the character of any item of gain be determined as if it were realized directly from the source of the gain. Partners are taxable on their distributive, that is, proportionate, share of current partnership income without regard to whether that income is actually distributed to them or retained by the partnership. Other than for the purpose of filing informational returns, partnerships are regarded as mere conduits. Logically then, an item of income is earned by a partner at the same moment it is earned by the partnership. Accordingly, plaintiffs earned the gains at the time they were realized, without regard to whether the gains were distributed or available to plaintiffs at that time.

Pursuant to **N.J.A.C. 18:30-13.2,** a partner is required to report only his share of unearned partnership income for the short partnership year, beginning January 1, 1975 and ending September 30, 1975. The partners are not liable on their share of the capital gains realized by the partnership prior to January 1, 1975.

The court ordered that a computation of the refund due to plaintiffs be made pursuant to this opinion and upon its receipt the court will enter the appropriate judgment.

NOTE: The Capital Gains and Other Unearned Income Tax Act was repealed, effective July 1, 1976 by Chapter 47 P.L. 1976 (approved July 8, 1976).

CIGARETTE TAX ACT

Unstamped Cigarettes Destroyed in Fire Held Subject to Tax—Supermarkets General Corporation v. Sidney Glaser, Director, Division of Taxation, 6 N.J. Tax 252 (App. Div. 1983). The Appellate Division affirmed the judgment of the Tax Court reported at 4 N.J. Tax 431 (Tax Ct. 1982) substantially for the reasons expressed in the Tax Court's reported opinion.

The Tax Court had granted summary judgment and held that unstamped cigarettes destroyed in a fire in plaintiff's (a distributor) warehouse were subject to tax. Taxpayer's purchase and warehouse storage of cigarettes constitute use or possession for sale or use within the statutory definition. The Cigarette Tax Act imposes a tax on all cigarettes for sale, use or possession for sale or use within New Jersey (N.J.S.A. 54:40A-8). Therefore, the tax is due and payable on the possession of cigarettes even if there is no ultimate sale or use. When cigarettes are destroyed by fire, exemption from the cigarette tax is permitted only where the destruction occurs in the presence of a representative of the Division of Taxation.

Stamps are required to be affixed within 24 hours of receipt, except that cigarettes delivered to points out of the state within 24 hours need not be stamped. Provision is made for a refund where stamped cigarettes are sold outside New Jersey. Since the cigarettes destroyed were not shipped out of state within 24 hours of receipt nor were they sold out of state thereafter the above exceptions from tax do not apply.

Judgment was entered by the Appellate Division, Superior Court affirming the Tax Court's judgment.

CORPORATION BUSINESS ACTIVITIES REPORTING ACT

Bank With Certificate of Authority To Do Business In This State Relieved From Filing Notice of Business Activities Report—American Bank and Trust Company of Pennsylvania v. Frank W. Lott, Jr. et al, (App. Div. 1984) (unreported) The Appellate Division held that a bank which has received a certificate of authority to do business in this State pursuant to **N.J.S.A. 17:9A-318** of the Banking Act of 1948 is relieved from filing a Notice of Business Activities Report. The certificate satisfies the exemption requirements of **N.J.S.A. 14A:13-16(a)** of the Corporation Business Activities Reporting Act.

CORPORATION BUSINESS TAX ACT

Composition of the Receipts Fraction of the Business Allocation Factor—American Telephone & Telegraph Company v. Director, Division of Taxation 194 N.J. Super. 168 (App. Div. 1984). The Appellate Division of the Superior Court affirmed the judgment of the Tax Court on September 30, 1982 reported at 4 N.J. Tax 638, substantially for the reasons stated therein. The court held that the return of principal resulting from the sale or redemption of intangible investments and tangible personal property (noninventory) does not constitute business receipts and is not to be reflected in either the denominator or the numerator of the receipts fraction, under **N.J.S.A. 54:10A-6(B).** It was also held that the incremental gain resulting from the sale of intangible investments and tangible personal property (noninventory), whether capital gain or ordinary income constitutes a business receipt and is to be reflected in the denominator and, if applicable, in the numerator of the receipts fraction under **N.J.S.A. 54:10A-6(B).**

However, the Appellate Division differed with the Tax Court's opinion insofar as it might indicate that in the sale of tangible personal property which is held as inventory in the ordinary course of business, the principal amount would be excluded from the receipts fraction and only the gain would be included in the receipts fraction. In the sale of inventories, tangible personal property, the entire amount would be included in the receipts fraction.

The Appellate Division, however, entered a judgment affirming the Tax Court.

NOTE: The intangible items resulted from the investment of idle cash in short-term obligations, consisting of bonds, certificates of deposit, commercial paper and similar obligations.

The tangible items resulted from the sale of business equipment used by the company which was determined to be no longer needed.

Allocation of Portion of Net Worth and Net Income Where Corporation Maintains a Regular Place of Business Outside New Jersey—Commonwealth Metals Corporation v. Director, Division of Taxation—N.J. Tax—(Tax Court of New Jersey, July 22, 1983). In an appeal from a Corporation Business Tax deficiency assessment against the taxpayer for 1974 through 1978, the Tax Court held that the plaintiff was entitled to allocate a portion of its net worth and net income for 1977 and 1978 because it maintained a regular place of business outside New Jersey during those years. The court retained jurisdiction and will take appropriate action for those two years after the State Tax Director's determination regarding allocation. The plaintiff's complaint for 1974 through 1976 was dismissed.

Under the Corporation Business Tax Act, a corporation that maintains a regular place of business outside New Jersey is permitted to allocate a portion of its net worth and net income to states in which it maintains a regular place of business. The result of this allocation is to reduce the corporation's net worth and net income bases subject to tax by this State.

The court followed the five factors set forth in Hoeganaes Corp. v. Director, Division of Taxation, 145 N.J. Super. 352 (App. Div. 1976), to determine whether the taxpayer maintained a regular place of business outside New Jersey: (1) the listing of taxpayer's name in the telephone or building directory or on an office door, (2) stationery and business cards showing the out-of-state address, (3) storage of inventory or samples at the out-of-state location, (4) a written or oral lease for office space and the direct or indirect payment of rent for this space, and (5) a written or oral agreement for maintenance of an office by an agent.

On its 1974 return, the taxpayer stated that it maintained a regular place of business outside New Jersey. On its 1975 through 1978 returns, the taxpayer stated it maintained two regular places of business outside this State, but listed the only one required by the return as in Dallas, Texas.

The court found that in 1974, the taxpayer paid its predecessor's New York franchise tax, but there was no proof that it maintained a New York office after the taxpayer came into existence in August 1974. The court said the New York office of its wholly owned subsidiary, Enterprises Metal Corporation, was not a regular place of business maintained by the taxpayer. Enterprises is a separate corporation and the taxpayer did not prove it conducted any business from that office.

The taxpayer presented no evidence that it maintained a regular place of business at the office of its parent corporation in Dallas during the deficiency assessment period. The taxpayer had no employees in Texas and presented no evidence that the management fees paid by the taxpayer to its parent corporation included reimbursement for rent or salaries. Taxpayer had no Texas telephone listing, office directory listing or stationery referencing a Texas address.

However, the evidence presented did indicate that the taxpayer had a regular place of business in Tokyo, Japan, during 1977 and 1978. Taxpayer paid a share of the rent and other overhead costs of an office in that city. Taxpayer had a separate number at this office and its name was listed in the building directory and entrance. It had two traders working in Japan whose salaries were paid indirectly through its parent company.

A judgment was entered dismissing plaintiff's complaint for 1974 through 1976 and the court retained jurisdiction for 1977 and 1978 so appropriate action could be taken following the Director's allocation determination.

Indebtedness Of Parent Corporation Owed To Its Subsidiary Is Entitled To Exclusion From Its Net Worth Base And Is Also Entitled To Deduction Of The Interest Paid On That Indebtedness From Its Net Income Base—Fedders Financial Corporation v. Director, Division of Taxation 96 N.J. 376 (1984). The Supreme Court of New Jersey reversed the judgment of the Tax Court reported at 3 **N.J. Tax** 576 (1981) and the affirming unpublished **per curiam** opinion of the Superior Court, Appellate Division. The court held that for the fiscal years ending August 31, 1972, 1973 and 1974 the plaintiff corporation is entitled to the exclusion from its net worth of the debts owed to its subsidiary, Fedders Capital. The taxpayer is also entitled to the deduction of the entire amount of the interest paid on that indebtedness from its net income base for the fiscal years in question.

*Prior to June 30, 1982, the Corporation Business Tax Act **N.J.S.A. 54:10A-1 et seq.** required that, in computing its net worth for tax purposes, the corporation must include any indebtedness owed directly or indirectly to holders of ten percent or more of the corporation's outstanding shares of capital stock [**N.J.S.A.** 54:10A-4(d)]. Under the rule [**N.J.A.C. 18:7-4.5(d)**], a corporate indebtedness is includible in net worth if the taxpaying corporation and the creditor are both substantially owned or controlled by the same interests, or if the creditor is controlled directly or indirectly by holders of ten percent or more of the taxpaying corporation's capital stock.

Another provision of the Act [**N.J.S.A. 54:10A-4(k)(2)(E)**] requires that, in determining net income, the corporation must include ninety percent of the interest expense related to any debt owed directly of indirectly to holders of ten percent or more of the taxpaying corporation's capital stock. The Director's regulation interpreting that provision precludes the taxpaying corporation from deducting as an expense the interest paid on ninety percent of any such indebtedness. [**N.J.A.C. 18:7-5.2(a)(7)**].

Fedders Financial Corporation is a wholly owned subsidiary of Fedders Corporation. Fedders Corporation created Fedders Financial to finance the wholesale and retail comercial paper generated by the sale of its products. Fedders Capital N.V., a Netherlands Antilles Corporation, was formed by Fedders Financial as its wholly owned subsidiary, solely for the purpose of raising additional capital for Fedders Financial through sources in the European Common Market. Fedders Capital was organized as a foreign corporation in order to gain certain federal tax advantages.

Fedders Capital sold debentures in the European Common Market, which debentures were guaranteed by the grandparent entity, Fedders Corporation, which is the parent of plaintiff, Fedders Financial. After Fedders Capital sold the debentures, it loaned the proceeds to Fedders Financial.

When Fedders Financial filed its corporation business tax returns for the fiscal years 1972 to 1974, it did not include its indebtedness to Fedders Capital in its computation of net worth. Also, Fedders Financial did not exclude from its deductions ninety percent of the interest expense on that indebtedness. The Director of the Division of Taxation issued a deficiency assessment against Fedders Financial, asserting that the Tax Act and the regulations thereunder required the taxpayer to include the debt in net worth and to include ninety percent of the interest expense in net income. On appeal by the taxpayer, the Tax Court affirmed the Director's determination. The Appellate Division affirmed the decision of the Tax Court.

The N.J. Supreme Court reversed the judgment of the Superior Court, Appellate Division and held that Fedders Financial Corporation is entitled to the exclusion from its net worth of the debts owed to its subsidiary. The taxpayer is also entitled to the deduction of the entire amount of the interest from its net income paid on that indebtedness for the fiscal years in question.

1. The regulatory authority of the Director of the Division of Taxation may not go beyond the Legislature's intent as expressed in the statute. Here, the Director's regulations set up a **per se** rule, so that any advances made by one subsidiary to another are automatically includible in the borrower's net worth computation, irrespective of whether the indebtedness emanates indirectly from the parent company. Such a **per se** rule exceeds the express language of the statute, and to that extent the regulations are **ultra vires.**

2. The Legislative intent was to determine a corporation's net worth by including its real capitalization, including that which is reflected by debt owing to its parent entity. In this case, the taxpaying corporation borrowed funds, not from its parent, but from an affiliated corporation, Fedders Capital, its own subsidiary. The debt is not owed by Fedders Financial to its parent, Fedders Corporation.

The conduit theory that was applied under the Financial Business Tax Law in the case of **General Public Loan Corp. v. Director, Division of Taxation,** 13 N.J. 393 (1953) would also be approved in a proper case under the Corporation Business Tax Act.

Judgment was accordingly entered reversing the judgment of the Appellate Division, Superior Court.

A dissenting opinion was filed in this case.

***NOTE:** The provision in **N.J.S.A. 54:10A-4(d)** requiring the inclusion in net worth of indebtedness owned directly or indirectly to holders of ten percent or more of the corporation's outstanding shares of capital stock was repealed by Chapter 55, P.L. 1982 (approved June 30, 1982) effective with respect to accounting or privilege periods beginning on or after July 1, 1984.

Indebtedness Owed to Affiliated Corporation is Entitled to the Exclusion From Its Net Worth and Also Entitled to the Deduction of the Indebtedness of the Interest Paid on That Indebtedness—Mobay Chemical Corporation v. Director, Division of Taxation, 96 N.J. 407 (1984). The Supreme Court of New Jersey affirmed the judgment of the Tax Court reported at 3 **N.J. Tax** 597 (1981) and the affirming unpublished **per curiam** opinion of the Appellate Division which held that plaintiff corporation is entitled for the year 1974 to exclude from its net worth the indebtedness owed to an affiliated corporation, Baychem Funding, and to deduct the entire amount of the interest paid on that indebtedness.

N.J.S.A. 54:10A-4(d), in the year in question, 1974, made a corporation's indebtedness owing directly or indirectly to holders of ten percent or more of the corporation's outstanding shares includible in the corporations net worth. [This provision is eliminated by Chapter 55, P.L. 1982 (approved June 30, 1982) effective for accounting or privilege periods beginning on or after July 1, 1984].

N.J.S.A. 54:10A-4(k)(2)(E) states that ninety percent of the amount paid in interest on such indebtedness may not be excluded in computing the corporation's net income.

Mobay Chemical Corporation is a New Jersey entity that was formed in 1971 by the merger of six affiliated companies of a German corporation, Bayer A.G. Mobay's stock was owned by Rhinechem Corporation. Rhinechem's stock was owned by Bayer International Finance N.V., whose stock was owned by Bayer A.G.

When Mobay computed its tax liability for the year 1974, it did not include in "net worth" its $56 million debt to Baychem Funding Corporation, a wholly-owned subsidiary of Bayer A.G. Baychem's sole function was to serve as a vehicle to enable Mobay to obtain outside financing.

In its 1974 tax computation, Mobay also failed to include as "net income" ninety percent of the interest on its debt to Baychem.

The Director of the Division of Taxation determined that Mobay should have included these items in net worth and net income, and denied Mobay's claim for a $68,000 tax refund. On appeal by Mobay, the Tax Court reversed the Director and upheld Mobay's claim for the refund. The Tax Court concluded that the $56 million loan arrangement between Mobay and Baychem was not a disguised contribution to capital, and that Baychem was essentially an under-capitalized shell corporation acting as a mere conduit in securing outside credit for Mobay. Agreeing with the Tax Court's reasoning, the Appellate Division affirmed.

The Supreme Court granted the Director's petition for certification.

The New Jersey Supreme Court affirmed the judgments below and held that Mobay is entitled to exclude from its net worth the $56 million debt to Baychem Funding, and to deduct the entire amount of the interest paid on that indebtedness for the year 1974.

1. The principles enunciated today in **Fedders Financial Corp. v. Director, Div. of Taxation** are equally applicable to this case.

2. It is clear that Mobay was not directly or indirectly obligated to its immediate parent, Rhinechem Corporation. It is also clear that Mobay was not directly or indirectly obligated to its indirect parent, Bayer A.G., for the $56 million.

3. An indebtedness owed by a taxpayer corporation to an affiliated corporation is presumed to be indirectly owed to the common parent corporation, unless the affiliated corporation is shown to have been the conduit of funds from a non-affiliated source. Here, it was shown that Baychem was such a conduit in securing outside credit for Mobay.

Judgment was entered affirming the judgment of the Appellate Division.

A dissenting opinion was filed in this case.

Value of Federal Obligation Holdings Are Includible In Net Worth Tax Base And Income Therefrom Is Includible In The Net Income Tax Base For Corporation Business Tax Purposes—Garfield Trust Company v. Director, Division of Taxation—N.J. Tax—(Tax Court of New Jersey, June 19, 1984).

The Tax Court affirmed the Director of the Division of Taxation in denying plaintiff's refund claim and held that plaintiff, a commercial banking corporation, was required to include in its 1977 Corporation Business Tax Return the value of federal obligations in its net worth and the interest on such obligations in its net income. The court held this conforms with the Federal Public Debt Statute (31 **U.S.C.A.** §742) which exempts federal obligations from being taxed by state or local governments either directly or indirectly **except for nondiscriminatory franchise or other nonproperty taxes in lieu thereof imposed on corporations.** The court found the corporation business tax to be a nondiscriminatory franchise tax and the inclusion of federal obligations in the net worth and the income therefrom in the net income tax bases was proper.

The court also found that there was no violation of the Equal Protection Clause since competing financial institutions were not required in 1977 under the Savings Institution Tax Act **N.J.S.A. 54:10D-1** et seq. to include in their tax base income from state or federal obligations. The Savings Institution Tax Act was amended by Chapter 160, P.L. 1979 effective January 1, 1979 to include in a competing financial institution taxpayer's tax base income from state or federal obligations. The court said that the Legislature has consistantly classified commercial banks differently for all purposes from competing financial institutions such as savings and loan associations and building and loan associations. It was found that there was a rational basis for a different treatment of commercial banks from other financial institutions and thus no violation of the Equal Protection Clause.

The court found that despite the language in enabling legislation exempting state and local obligations from all taxation, they were includible in plaintiff's tax base. Since there was no specific provision exempting these state or local obligations from franchise taxes indicated, the intention of the Legislature was not to qualify the principles enunciated in the case of **Werner Machine Co. v. Director, Division of Taxation,** 350 **U.S.** 492, 76 **S.Ct.** 534, 100 **L.Ed.** 634 (1956) and the administrative implementation thereof. The U.S. Supreme Court in that case held that the value of federal obligations was includible in computing the corporation franchise tax. Thus the Tax Court held in Garfield Trust that the plaintiff's net worth and net income tax bases appropriately included the value of and the income from the bank's holdings of State of New Jersey obligations and obligations of county, municipalities, authorities, etc.

Judgment was entered denying plaintiff's refund claim and affirming the Director of the Division of Taxation, requiring both federal and state obligations includible in the net worth and net income tax bases for corporation business tax purposes.

Corporation Allowed 100% Dividend Exclusion Under N.J.S.A. 54:10A-4(k)(1) Where Part of 80% of Subsidiary's Stock Is Owned Indirectly—International Flavor & Fragrances, Inc., a New York Corporation v. Taxation, Division Director, 5 N.J. Tax 617 (Tax Court of New Jersey, August 4, 1983). The Tax Court vacated an assessment of the Corporation Business Tax for 1975 and 1976 made against plaintiff corporation. The court held that plaintiff corporation is entitled to the 100% dividend exclusion from net income provided in N.J.S.A. 54:10A-4(k)(1). The court ruled that even though the plaintiff is the record owner of less than 80% of the stock of the subsidiary, the remainder of the subsidiary's stock is owned by another subsidiary that is wholly owned by the taxpayer.

Section 4(k)(1) provides for 100% subsidiary dividend exclusion by a taxpayer having a 80% or more ownership of investment described in N.J.S.A. 54:10A-4(d). Section 4(d) provides for a reduction in net worth by 50% of the amount of the capital stock investment of one or more subsidiaries where the ownership is (1) at least 80% of the total combined voting power of all classes of stock of the subsidiary entitled to vote, and (2) at least 80% of the total number of shares of all other classes of stock except nonvoting stock, which is limited and preferred for dividends.

The plaintiff is a New York corporation authorized to do business in New Jersey and owned all the capital stock of IFF-Holland. 30% of the capital stock of IFF-France and 63% of the capital stock of IFF-Brazil. IFF-Holland owned all of the remaining IFF-France and IFF-Brazil stock. Plaintiff's dividends were received from IFF-France and IFF-Brazil.

The court agreed with plaintiff's contention that Section 4(k)(1) provides for the 100% dividend exclusion if the taxpayer corporation has 80% or more "ownership of investment" in the subsidiary, as described in Section 4(d). Section 4(d) speaks in terms of ownership of at least 80% of the "total combined voting power" of the subsidiary. The Legislature's use of the terms, "ownership of investment" and "voting power," is indicative of a concern for the economic realities of the investment. The court said that this interpretation is consistent with the ordinary and primary meaning of these legislative provisions.

The court held that under the facts in this case, plaintiff controls IFF-France and IFF-Brazil. It possesses 100% of the "ownership of investment" in IFF-France and IFF-Brazil directly and through its wholly owned subsidiary, IFF-Holland. More importantly, it owns 100% of the "total combined voting power" of IFF-France and IFF-Brazil.

The court said that the plaintiff should be permitted the 100% exclusion for the dividends received from IFF-France and IFF-Brazil because the Legislature intended through sections 4(d) and 4(k)(1) of the Corporation Business Tax Act to remove tax disadvantages for corporations conducting business world-wide in the form of subsidiaries. Nothing in the language, history or purpose of the statute would indicate that the Legislature sought to differentiate between direct record ownership and indirect ownership through another corporate instrumentality to qualify for the 100% dividend exclusion. Legislative purpose appears to be the contrary.

Judgment was entered vacating the defendant's assessment, including any related interest. (Note: An appeal to the Appellate Division of Superior Court will be filed by the Division of Taxation in this case.)

Adjustment May Be Made to a 100% Allocation Factor—S.M.Z. Corporation v. Director, Division of Taxation, 193 N.J. Super 305, (App. Div. 1984). The Appellate Division reversed the Tax Court's letter opinion of January 5, 1983, and held that the Director of the Division of Taxation under **N.J.S.A. 54:10A-8** may adjust the allocation factor of a taxpayer who does not maintain a regular place of business outside this State and who is subject to an allocation factor of 100% under **N.J.S.A. 54:10A-6.**

N.J.S.A. 54:10A-8 and **N.J.A.C. 18:7-10.1** authorize the Director, in his discretion, to adjust the allocation factor determined under Section 6 if it does not properly reflect the taxpayer's activity, business, receipts, capital, entire net worth or entire net income reasonably attributable to this State. Even though a taxpayer has an allocation under Section 6 of 100%, the Director may make a Section 8 adjustment. The fact that the appellant taxpayer does not maintain a regular place of business outside this State, other than a statutory office, does not limit or prevent the Director from exercising his discretion to make this adjustment. The court said that in enacting Section 8, the Legislature did not draw a distinction in its availability between corporations that maintain a regular place of business outside this State and corporations that do not.

The Appellate Division reversed the Tax Court's letter opinion and remanded this matter to the Director for a determination of whether a Section 8 adjustment would be appropriate.

Denominator of the Receipts Fraction of the Allocation Factor Can Only Include Income and Not Return of Capital Derived From the Sale or Redemption of Short-Term Investments—Shell Oil Company v. Director, Division of Taxation (App. Div. 1984) (unreported). The Appellate Division affirmed the letter opinion dated February 22, 1983 of the Tax Court for the reasons stated in its opinion in **American Telephone & Telegraph Co. v. Director Division of Taxation—N.J. Super**—decided simultaneously with this appeal.

The Tax Court disallowed inclusion in the denominator of the "receipts fraction" under **N.J.S.A. 54:10A-6(B)(6)** revenues representing the return of principal from the sale or redemption of short-term investments made by Shell with its idle cash. These investments consisted of certificates of deposit, bankers' acceptances, industrial notes and commercial paper. The court permitted the inclusion in the receipts fraction of interest and the net annual gain, if any, on the sale or redemption of the investment paper.

Nonunitary New York State Corporation Not Subject To Apportionment And Securities Investments—Silent Hoist & Crane Co., Inc. v. Director, Division of Taxation 6 N.J. Tax 348 (App. Div. 1984). The Appellate Division affirmed the judgment of the Tax Court substantially for the reasons expressed in the Tax Court opinion of July 5, 1983 reported at 5 N.J. Tax 242 (Tax Ct. 1983).

The Tax Court had held that the taxpayer was a non-unitary corporation whose assets and income, which, except for its New Jersey holdings and New Jersey activities, cannot be subject to apportionment or taxation on its non-New Jersey holdings and non-New Jersey activities for Corporation Business Tax purposes. The court concluded that taxpayer's business consisted of three distinct operations: manufacturing, real estate and securities investments.

Among the facts found by the Tax Court were: taxpayer had a heavy manufacturing plant and principal place of business in New York where it also maintained a diversified securities portfolio. All securities were assembled for investment purposes and were held by a New York broker. Taxpayer owned two parcels of industrial land in New Jersey which were rented to others. It had no office, employees, agents or investments in New Jersey. Plaintiff company presented evidence that it did not advertise in New Jersey, had only a New York telephone listing, all orders were accepted at its New York factory as a result of customer-initiated inquiries, it had no office or other facilities in New Jersey, had no employees or payroll allocable to New Jersey, finished products were made available at the factory only, no installations or deliveries were made in New Jersey and there was no marketing effort directed toward New Jersey.

The Tax Court said that the Allocation Factor limits to New Jersey allocated portions of entire net worth and entire net income to amounts which are attributable to activities occurring in or related to the State of New Jersey. A State cannot impose a tax which is not attributable to transactions within its jurisdiction.

It was also pointed out that although a company's unrelated presence within a state may have provided a sufficient jurisdictional basis to support liability for collection of a state's indirect sales tax, this presence was not sufficient to justify collection of a franchise tax which constituted a direct charge on interstate commerce.

The Tax Court also found no rational relationship or nexus between taxpayer's securities portfolio and its presence in New Jersey.

The Tax Court, therefore, found that the taxpayer was a non-unitary corporation, except for its New Jersey real estate holdings and that New Jersey could not tax its manufacturing and securities investment operations.

The Appellate Division affirmed the judgment of the Tax Court.

Petition for certification will be filed with the Supreme Court of New Jersey.

Foreign Corporation Having Two Salesmen In This State Had Sufficient Nexus With This State To Be Subject to the Corporation Business Tax Act—Tamko Asphalt Products, Inc. of Maryland v. Sidney Glaser, Director, Division of Taxation 6 **N.J. Tax** 342 (App. Div. 1984). The Appellate Division affirmed the Tax Court's judgment of dismissal (of plaintiff's complaint) July 5, 1983 reported in 5 **N.J. Tax** 446 (1983) for the reasons expressed therein. The Tax Court had upheld an assessment of the New Jersey Corporation Business Tax against the plaintiff for the year 1980. Taxpayer was a Maryland corporation that manufactured its asphalt roofing products in Maryland and shipped its products from Maryland. The Tax Court held that the plaintiff corporation which employed two salesmen in New Jersey was engaged in doing business in New Jersey as defined in the Corporation Business Tax Act and regulations promulgated thereunder. The Tax Court also held that the imposition of the tax did not violate the Due Process and Commerce Clauses of the United States Constitution.

The court followed the decision of the U.S. Supreme Court in the case of **Complete Auto Transit v. Brady,** 430 U.S. 274 (1977) which held that a franchise tax on purely interstate business is constitutionally permissable if (1) there is a sufficient nexus with the taxing state to justify the tax, (2) the tax is fairly related to benefits provided by the state to the taxpayer, (3) the tax does not discriminate against interstate commerce, and (4) the tax is fairly apportioned to local activites.

The Appellate Court rejected the contention that the tax is unconstitutional because it would subject the appellant to double taxation if Maryland were to adopt a statute containing the language of **N.J.S.A. 54:10A-6** which provides an allocation formula "(i)n the case of a taxpayer which maintains a regular place of business outside this State . . . .".

The court said that the enactment of the Corporation Income Tax Act, **N.J.S.A. 54:10E-1 et seq.** did not indicate an intent on the part of the Legislature to limit the reach of the Corporation Business Tax Act. The court concluded that plaintiff was doing business in New Jersey and was subject to the Corporation Business Tax within the limits delineated by the United States Supreme Court in **Complete Auto Transit.**

The Appellate Court thereupon entered a judgment affirming the Tax Court's dismissal of plaintiff's complaint.

Pennsylvania Corporation Held To Have Sufficient Minimal Connections Between Its Interstate Activities and New Jersey To Be Subject to Tax—Avco Financial Services Consumer Discount Company One, Inc. v. Director, Division of Taxation 193 N.J. Super. 503 (App. Div. 1984). The Appellate Division reversed the Tax Court's judgment of May 5, 1982 reported at 4 **N.J. Tax** 349, and held that the income received by plaintiff from loans made through its Pennsylvania offices to New Jersey residents were subject to the Corporation Income Tax. The court held that the imposition of the tax in question did not violate the Due Process and Commerce Clauses of the United States Constitution. Despite the fact that plaintiff had no employees or representatives in this state and had no offices or records here, the court found a sufficient minimal connection between its interstate activities and New Jersey to subject it to the Corporation Income Tax. The Appellate Court said that the Tax Court erred in finding "no rational relationship to values connected with New Jersey" based upon the situs of the loans receivable not being in New Jersey but rather in Pennsylvania, the domicile of the owner-creditor. The thrust of the Tax Court's inquiry should have been whether plaintiff conducted activities in New Jersey so as to make it reasonable that the tax imposed required plaintiff to pay its "fair share of the cost of the local government whose protection it enjoys."

The Appellate Court examined plaintiff's New Jersey connections. It found plaintiff's parent company, Avco Financial Services, Inc. is authorized to do business in New Jersey and operates several branch offices in this State. Applications for New Jersey credit are made to plaintiff's Pennsylvania credit bureau or through the Camden Credit Bureau in Camden, New Jersey. Plaintiff permitted both its Pennsylvania and New Jersey customers to make payments at its parent company's New Jersey branch offices, and this occurred approximately five times per month. When this occurred the branch to which the loan payment was made would forward its own check covering the particular payment. When customers moved beyond a reasonable payment area, loan files would be transferred between the Pennsylvania and New Jersey offices. When a New Jersey loan was delinquent, plaintiff would mail notices to New Jersey, place telephone calls and, if necessary, send a representative to the customer's residence. Three to five percent of the working hours of the managers of six of plaintiff's nearest branches were spent in New Jersey. Where necessary, New Jersey attorneys were retained to collect delinquent loans through judgments, wage executions, repossessions or other collection devices. Radio advertising was provided by the parent company through another wholly owned subsidiary and plaintiff reimbursed Avco Financial Services, Inc. for its proportionate share of such advertising; although some of this advertising was directly at New Jersey, plaintiff itself did not advertise here. In addition, plaintiff also purchased installment contracts from other entities, one of which is Dean's Appliance located in Washington, New Jersey. Avco supplied installment contract forms to Dean's and, when completed, the contracts were submitted to Avco for approval. Only when approved by Avco would Dean's deliver the merchandise to the customer, and payments were received directly from Avco (which included the profit from the sale of the contract).

The court therefore found a rational relationship between plaintiff's income attributed to New Jersey and the benefits conferred by New Jersey to justify the imposition of the tax levied here. The internal regulation of the credit market which enables plaintiff's parent to accept payments and process loans;

the administration of the Retail Installment Sales Act which regulates the issuance and transfer of the installment paper that plaintiff buys from Dean's Appliance; the maintenance of the courts and the general regulation of collection processes that permit plaintiff to realize on loans which are in default, all are elements of such a foundation. The court said that **N.J.S.A. 54:10E-2** imposes a tax "on income derived from sources within New Jersey," and the Director properly assessed such tax in this case.

The court also said that Avco should have no double taxation here since Avco should have an appropriate off-set against its Pennsylvania tax. It also noted that a complete protection from "duplicative taxation would require national uniform rules for the division of income. "Unfortunately, this has not been accomplished, and since Congress has not acted, the Supreme Court did not imposed such a uniform standard, there is no absolute protection against some minimal double taxation.

The Appellate Court reversed the judgment of the Tax Court and remanded this matter back for the computation of all sums due, with interest to date.

Corporation Having Minimum Connection With This State To Satisfy Due Process Requirements Was Not Taxable On Interest Income From Loans Secured By New Jersey Realty—Chemical Realty Corporation v. Director, Division of Taxation, (Appellate Division 1984) (unreported). The Appellate Division affirmed the Tax Court opinion reported at 5 **N.J.** 581 (Tax Ct. 1983).

The Tax Court had held that plaintiff's activities in New Jersey did not have sufficient nexus to reach the level of minimal connection with this state to satisfy constitutional due process requirements, and therefore plaintiff was not subject to the corporation income tax on the interest income from loans secured by New Jersey realty for the taxable year 1974.

Plaintiff, a New York corporation, was engaged in the business of real estate financing, lending money for short-term construction loans, land development loans and interim loans. All plaintiff's activities took place in New York and all participation agreements were executed and closed in New York. Plaintiff made all loan advances from its New York offices and received all interest and other payments there. It had no offices or employees in this state.

The court said that it would require more than plaintiff's economic presence in New Jersey or the taking advantage of New Jersey's economic milieu to sustain the tax in issue. In addition, there must be a degree of physicial presence in New Jersey. The court found that plaintiff's activities in New Jersey did not reach the level of minimal connection with the state to satisfy due process requirements.

On other issues the court held that (1) the Director was not required by the Administrative Procedure Act to adopt a rule stating that interest income from loans secured by New Jersey realty was subject to the corporate income tax; and (2) that interest and special fee income from loans secured by New Jersey realty was "derived from sources within New Jersey" within the meaning of the statute governing the corporate income tax.

However, since plaintiff did not have sufficient minimum connection with New Jersey to support the due process requirements a judgment was entered invalidating the tax assessment against the plaintiff and thus affirming the judgment of the Tax Court.

EMERGENCY TRANSPORATION TAX

Petition For Review Denied By U.S. Supreme Court—Salorio v. Glaser Docket No. 83-353; **Glaser v. Salorio** Docket No. 83-596; U.S. Supreme Court, 52 LW 3419 (November 28, 1983). The petitions for review filed by both sides from the New Jersey Supreme Court decision in **Salorio v. Glaser,** 93 NJ 447 (1983) was denied by the U.S. Supreme Court on November 28, 1983. The New Jersey Supreme Court's decision now remains in effect. It held that the New Jersey Emergency Transportation Tax was unconstitutional because it discriminated against New York commuters deriving income from New Jersey sources and thus violated the Privileges and Immunities Clause of the United States Constitution. It was held that the ETT Tax shall not be enforced within respect to income earned on and after January 1, 1984.

It is important to note that New York residents deriving income from New Jersey sources are subject to the New Jersey Emergency Transportation Tax on such income through the calendar year 1983. Of course the tax liability of the taxpayer is the greater of the New Jersey Gross Income Tax or Emergency Transportation Tax.

With respect to income received or accrued on and after January 1, 1984, such income will only be subject to the New Jersey Gross Income Tax Act.

Appeal Filed From New Jersey Supreme Court Decision Declaring the Tax Unconstitutional—Salorio et al v. Glaser, 51 L.W. 3173, Docket No. 353, petition for certiorari filed September 2, 1983. A petition for review of the New Jersey Supreme Court Decision in **Salorio et al v. Glaser,** 93 N.J. 447 (1983) was filed on September 2, 1983. The New Jersey Supreme Court had held the New Jersey Emergency Transportation Tax was unconstitutional because it discriminated against New York commuters and violated the Privileges and Immunities Clause of the United States Constitution. It was held that the ETT tax shall not be enforced with respect to income earned on and after January 1, 1984.

GROSS INCOME TAX

Numerator of Resident Tax Credit is New York State Income After Adjustment For Alimony Payments and Keogh Contributions—Robert F. Ambrose v. Director, Division of Taxation,—N.J. Tax— (Tax Court of New Jersey, February 16, 1984). The Tax Court, in a letter opinion, dismissed the plaintiff's complaint and affirmed a tax assessment against the taxpayer on his 1978 New Jersey gross income tax return. The court held that the plaintiff in computing his resident tax credit for New York state should include in the numerator, as income subject to tax by New York, his income after the adjustment for alimony payments and Keogh plan contributions. The regulations adopted by the Director of the Division of Taxation at **N.J.A.C. 18:35-1.12(a)(4)(i)** provides that the numerator must include only income actually subjected to tax by the foreign jurisdiction.

The court concluded that the regulation at **N.J.A.C. 18:35-1.12(a)(4)(i)** in defining income subject to tax by another jurisdiction which is also subject to tax in New Jersey means income before personal exemptions and/or standard or other itemized deductions, but after deductions from gross income which results in adjusted gross income. The regulation requires deduction of taxpayer's alimony payments and Keogh plan contributions from taxpayer's New York gross income to arrive at the adjusted gross income figure used as the numerator of the tax credit formula fraction, which reflects income taxable by New York.

The regulation at **N.J.A.C. 18:35-1.12(a)(4)(ii)** provides that the denominator which is the entire New Jersey gross income is the equivalent of gross income for federal income tax purposes, before deductions which results in adjusted gross income. Therefore, neither alimony payments or Keogh plan contributions can be deducted from the denominator.

The court held that the Director's treatment of the numerator is consistent with the statutory purpose of minimizing or avoiding double taxation of income which is actually taxed by a foreign jurisdiction. The income used for alimony payments and Keogh plan contributions was neither a part of taxpayer's New York taxable income nor was it actually subjected to tax in New York. The exclusion of this income from the numerator is consistent with New Jersey's statutory language and the statutory intent to prevent otherwise taxable income from escaping taxation in both New York and New Jersey.

The court therefore denied the taxpayer's motion for summary judgment and granted the Director's motion for summary judgment. A judgment was entered dismissing the plaintiffs complaint.

One Who Does Not Actively Participate In Or Have An Active Role In Security Trading Is Not Engaged In A Business—Scott Appelstein v. Director, Division of Taxation 6 N.J. Tax 347 (App. Div. 1984). The Appellate Division affirmed the Tax Court judgment whose opinion is reported at 5 N.J. Tax 73 (Tax Court, December 27, 1982).

The Tax Court had held that in order for taxpayer to be engaged in the "business" of trading securities within intent of statute governing "net profits from business," he must actively participate in or have active role in trading activity, and although a taxpayer may actively participate in the activity through an agent, taxpayer's participation must still be active; therefore, taxpayer who had no personal involvement in securities transactions made through his accounts, who did not carry on any actual trading or supervise, manage or look after the accounts, but who remained a full-time college student during the period, was not engaged in the business of trading securities and taxpayer could not deduct interest and stock transfer tax payments in computing "net profits from business."

The Appellate Court entered a judgment affirming the gross income tax deficiency assessment imposed by the Director of the Division of Taxation.

Gain on Installment Payment Received After the Effective Date of the Act is Includable in Income Even Though the Installment Sale Was Made Prior to the Effective Date of the Act—Josiah E. Dubois, Jr. and Dorothy F. Dubois v. Director, Division of Taxation 95 N.J. 234 (1983). The New Jersey Supreme Court affirmed the judgment of the Appellate Division, 6 N.J. Tax 249 (1982) which had upheld the Tax Court in its opinion of December 18, 1981 reported in 4 **N.J. Tax** 11. In its opinion the Tax Court had held that the gain on an installment payment received in 1977 was subject to the Gross Income Tax even though the installment sale was made in 1973 which was prior to the July 1, 1976 effective date of the Act. Under **N.J.S.A. 54A:8-3(c)** a taxpayer's accounting method is the same as his accounting method for Federal income tax purposes. As a cash basis taxpayer he must report his income as earned in the taxable year it is actually or constructively received. The taxpayers elected to report their gain under the installment method. Therefore, they were required to report as income earned for the tax year 1977 their gain on the installment payments received in that year.

Judgment was entered summarily affirming the judgment of the Appellate Division. 6 N.J. Tax 249 (1982).

Division of Taxation Held Within Statutory Period For Collection of Erroneous Tax Refund—Robert D. Gordon v. Taxation Division Director 5 N.J. Tax 630 (Tax Court of New Jersey—August 4, 1983). The plaintiff, taxpayer, was held liable for an erroneous tax refund along with interest paid to him on his 1977 New Jersey gross income tax return. The statute at **N.J.S.A. 54A:9-4(c)(4)** provides that an erroneous refund is considered as an underpayment of a tax and a deficiency assessment arising out of an erroneous refund payment may be made within 3 years from the making of the refund. The erroneous refund payment was sent on March 16, 1979. On September 30, 1980 plaintiff was informed by letter that the erroneous refund was made. Pursuant to **N.J.S.A. 54A9-2(b)** a notice of deficiency becomes an assessment of tax 90 days after the mailing of the notice, unless the taxpayer has within the 90 day period filed a petition with the Director pursuant to **N.J.S.A. 54A:9-9.**

The court said that the letter of September 30, 1980 was sufficient to constitute a notice of deficiency, particularly since the defendant at a later date afforded the plaintiff, taxpayer, the opportunity for a hearing. The assessment was made 90 days after the mailing of the letter notice since there is no evidence that plaintiff taxpayer petitioned defendant during the 90 day period. The assessment was made within three years of the payment of the erroneous refund date of March 16, 1979, [**N.J.S.A. 54A:9-4(c)(4)**]. Thus the defendant was within the statutory three year period of limitation.

The court also pointed out that the period of limitations is suspended during the period of administrative review pursuant to **N.J.S.A. 54A:9-4(e).** There was submitted in evidence, a copy of a letter from plaintiff dated March 24, 1980, questioning the Division's Notice of Adjustment for the tax year 1977 showing an underpayment of $150.00. The court said that the three year period of limitations was suspended on March 24, 1980, and remained suspended until a final judicial decision was rendered in this action. Therefore the period of limitations for the collection of the erroneous refund had not expired. Thus, the defendant again was within the three year statutory period under **N.J.S.A. 54A:9-4(c)(4).**

Therefore the defendant's motion for summary judgment was granted in the amount of $153.73 erroneously paid to the plaintiff taxpayer.

Appeal Filed Beyond Ninety Day Filing Deadline Date To Tax Court Held To Be Untimely Filing—Wayne J. Holman Jr. and Elsa E. Holman v. Director, Division of Taxation, N.J. (1983). The New Jersey Supreme Court affirmed the judgment of the Appellate Division which had upheld the Tax Court in its unreported letter opinion of January 8, 1982. The Tax Court had held that an appeal from an assessment of the New Jersey gross income tax which was filed beyond the ninety day period of the Director of the Division of Taxation's final determination was an untimely filing pursuant to **N.J.S.A. 2A:3A-1** and **R 8:4-1** adopted effective July 1, 1979.

The court also said that even if the case had been decided on its merits the result would have been the same. Pursuant to the opinion of the Tax Court reported in **Smoyer v. Taxation, Division Director,** 4 N.J. Tax 43 (January

8, 1982) and **Lane v. Taxation, Division Director** (unreported January 8, 1982), deferred compensation received by a cash basis taxpayer is earned in the taxable year it is actually or constructively received. It is reportable as income in the taxable year it is received.

Judgment was entered summarily affirming the judgment of the Appellate Division.

Manufacturers Representative Held To Be An Independent Contractor Entitled To Deduct Business Expenses—Louis Landwehr v. Director, Division of Taxation, 6 N.J. Tax 66 (Tax Court of New Jersey—October 4, 1983). The Tax Court set aside an assessment against the plaintiff for the year 1978 and held that plaintiff was a manufacturer's representative and an independent contractor who was entitled to deduct business expenses resulting from his selling of Everlasting products.

The court said that a determination of whether a relationship or status is that of an employer-employee or a self-employed independent contractor must be ascertained by an overall view of the entire situation and an evaluation of the special facts in each particular case. The factors to be considered in the determination to be made by the court are: (1) the relationship which the parties believe they have created; (2) the extent of control exercisable (regardless of actual exercise) by the person receiving the benefit of the services over the manner and method of performance; (3) whether the person rendering the service undertook substantial costs to perform the service; (4) whether the service required special training or skills; (5) the duration of the relationship between the parties; (6) whether the person rendering the service had a risk of loss; (7) whether the person who received the benefit of the services would discharge without cause the person who performed the services and (8) the method of payment.

The plaintiff had an agreement with Everlasting Company in which they paid him a weekly amount and he sold some of their products. Plaintiff was responsible for all his own expenses. He maintained an office in his house, paid for his own automobile, telephone, telephone answering service, air fare, motel, hotel and car rental expenses! Plaintiff was not limited as to his territory. He also paid for his own stationery, his own Blue Cross and Blue Shield coverage and he was not covered for unemployment compensation and disability benefits by Everlasting Company. The agreement provided that upon plaintiff's request, Everlasting Company would deduct payments for withholding taxes and social security taxes. Everlasting Company did deduct certain taxes from payments made to plaintiff, but only on his written request. Everlasting Company had the right at its sole discretion to terminate its obligation under the terms of its agreement forthwith and without further notice.

After hearing all the facts in the case, the court held that the totality of the evidence indicated that the relationship between plaintiff and Everlasting Company was that of an independent contractor entitling plaintiff to deduct business expenses pursuant to **N.J.S.A. 54A:5-1(b).** Therefore, the assessment against plaintiff was set aside and a new assessment was computed based upon other adjustments which were not in dispute.

Deferred Compensation Payments Received After The Effective Date of the Act But Earned During Years of Employment Prior to the Act's Effective Date Held Subject to Tax—Arthur S. Lane and Sally K. Lane v. Director of Taxation, N.J. (1983). The New Jersey Supreme Court affirmed the judgment of the Appellate Division which had upheld the Tax Court in its letter opinion of January 8, 1982, which was based upon the reasons expressed in the January 8, 1982 opinion of **Smoyer v. Taxation, Division Director** reported in 4 N.J. Tax 43.

The Tax Court in its opinion had held that plaintiffs were subject to tax on deferred compensation payments received after the effective date of the New Jersey Gross Income Tax Act, but earned by the taxpayer during his years of employment prior to the effective date of the Act.

N.J.S.A. 54A:8-3(c) provides that a taxpayer's accounting method for gross income tax purposes shall be the same as his accounting method for federal income tax purposes. The taxpayer is a cash basis taxpayer and under **N.J.S.A. 54A:9-27(a)** the word "earned" required that he report income in the taxable year it is actually or constructively received. The deferred compensation payment in question was not actually received until after July 1, 1976, the effective date of the Act. It was therefore subject to tax in the taxable year (1977) when it was received.

Judgment was entered summarily affirming the judgment of the Appellate Division.

Cost Recovery Depletion Expenses May Be Deducted By a Partner In a Partnership Engaged In An Oil and Gas Partnership—Renneslaer Lee and Stella Lee v. Director, Division of Taxation, N.J. Tax (Tax Court of New Jersey, April 2, 1984). The Tax Court held that a partner in a partnership engaged in oil and gas production may deduct cost recovery depletion expenses for New Jersey gross income tax purposes. However, percentage depletion, on the other hand, has no relationship to the recovery of an investment and is not deductible to the extent that it exceeds cost depletion. Percentage depletion is computed as a percentage of the taxpayer's gross income from the operation and is not computed with reference to the operator's investment. Since percentage depletion, to the extent it exceeds cost depletion, is not attributable to the production of income for purposes of the New Jersey Gross Income Tax, it is not deductible in computing New Jersey taxable income.

For Federal income tax purposes depletion under IRC Section 611 with respect to oil and gas wells is not allowed to a partnership. Each partner is required to compute its own depletion deduction. The court held that depletion expense for partnership purposes is deductible under accepted accounting principles and practices and that the partnership rule at **N.J.A.C. 18:35-1.14(c)3** should be construed to permit the modification of partnership income for federal tax purposes to reflect the depletion expense attributable to that income.

However, the amount claimed by the taxpayer as a deduction in computing partnership income was predicated upon percentage depletion which cannot be allowed. The plaintiffs may be entitled to a deduction for cost depletion. The court, therefore, ordered the parties to submit an agreed computation pursuant to **R. 8:9-3.**

Franchise Business Operation—Edward Miller and Rosalie Miller v. Director, Division of Taxation, 6 N.J. Tax 118 (Tax Court of New Jersey) November 30, 1983. The Tax Court held that the plaintiff was engaged in a franchise business operation and the tax assessment against plaintiff for the tax year 1978 was set aside. Plaintiff was granted a refund of taxes for the

1978 tax year based upon the allowance of expenses from his gross earnings. The plaintiff had entered into a contract with the Safety-Kleen corporation, whose business consisted mainly in leasing and servicing cleaning equipment to various businesses, mainly gasoline stations. The equipment was used by the lessees to wash, clean and remove grease from property including tools and equipment owned by the lessees. There was also sold to the lessees certain products, such as hand soap and garage floor soap.

In arriving at its conclusion that plaintiff was an independent contractor entitled to deduct from his gross income necessary costs and expenses in conducting his business activity, the court weighed all the facts and circumstances presented in this case. The plaintiff operated from a warehouse and received his inventory on a consignment basis from the Safety-Kleen company. He was responsible for the consigned products and accountable for any loss, damage or expense of the company in connection therewith without regard to the cause therefor. There was withheld from any payments to him an amount sufficient to reimburse the company for any shortages. He had a fleet of trucks which the company provided and he hired driver-salesmen to operate the trucks. He was responsible for 50% of the driver employees' salaries which was deducted from his gross branch commissions. He was also required on six occasions at his own expense to pick up trucks to be operated by the driver employees and to drive them back to New Jersey; to pay for the trucks annual registration and licensing. Plaintiff was responsible for the initial $250 cost of collision damage to any of the trucks. Although the company paid for the insurance premiums for the trucks he was charged for these payments. The company also granted the benefit of the investment tax credits to plaintiff which is consistant with trucks ownership by plaintff.

The court found that while the contract delineates certain duties to plaintiff, a closer look at the overall intent of the agreement was merely to provide guidelines. The company exercised no control over the plaintiff's day to day operations. The plaintiff had broad discretion in implementing the guidelines. His basic responsibilities were to maintain customer satisfaction, preserve the "good name" of the company and make a profit. They were mainly general guidelines and plaintiff was required to implement them by his own chosen methods. The court said that if an individual is subject to the control or direction of another merely as to the result to be achieved, and not as to the means of accomplishing it the individual is an independent contractor.

The court said that during the four and one half years that the contract was in existence, plaintiff believed he was operating a business. He secured a $10,000 loan for an initial reserve, paid for the rental of trucks and their operating costs; paid substantial portions of salaries and invested upwards of $25,000 of his personal money into the operation. The court, therefore, found that the operation created by the Safety-Kleen company was in the nature of a franchise business. Plaintiff was entitled to deduct all necessary expenses on the operation of that business pursuant to **N.J.S.A. 54A:5-1(b).**

Judgment was thereupon entered setting aside the Director's tax assessment for the tax year 1978 and a tax refund was granted to plaintiff.

Life Insurance Salesman Held To Be An Employee—George F. Poppe III and Louise M. Poppe v. Director, Division of Taxation, 6 N.J. Tax 108 (Tax Court of New Jersey, November 30, 1983). The Tax Court held that plaintiff who was a sales representative of Metropolitan Life Insurance Company authorized to sell in New Jersey, life insurance, health insurance and variable annuities was an employee and not an independent contractor. He was, therefore, not entitled to deduct any costs and expenses incurred by him in his selling activities for New Jersey gross income tax purposes. The assessment for the tax year 1978 imposed by the Director of the Division of Taxation was thus affirmed.

The court said that whether plaintiff was an employee or an independent contractor is a factual question. It reviewed the factors used in the case of **Boudrot v. Taxation Div. Director,** 4 N.J. Tax 268 (Tax Ct. 1982) which were used to distinguish an independent contractor from a common law employee.

It was pointed out that plaintiff was provided with several benefit plans by Metropolitan Life Insurance Co. They were described in booklets submitted as exhibits in this case. One is entitled "Summary of Your Insurance Level Retirement Program and Other Employee Benefit Plans." The other is entitled "Highlights of your Metropolitan Benefit Program" and includes a statement addressed to "All Employees."

The court considered significant the control exercised over plaintiff's activities in determining that he was an employee rather than an independent contractor.

Here, the plaintiff, other than to account for monies collected, was not required to report his sales activities or to account for his time to Metropolitan; he had no sales quota to meet; he was not confined to any particular sales territory; and he apparently did not follow a prescribed sales presentation. However, he was subject to the general supervision of the district sales manager; he was forbidden to engage in any other activity for financial remuneration during the work week; be could not solicit insurance for any other company except as specified by Metropolitan; he was required to spend some time in his office and he had to maintain books, records and accounts in the manner prescribed by Metropolitan, which was also free to examine his records. In addition, plaintiff's advertising was controlled by Metropolitan. Even his civic and political activities were subject to Metropolitan's approval. Most important, he was required to perform his services in accordance with Metropolitan's rules and regulations. Thus, regardless of the company's actual control over plaintiff's activities, there existed the potential for a great degree of supervision by Metroplitan. Pursuant to **Boudrot** the test is one of control that could be exercised rather than of actual exercise.

The court thereupon concluded that after a review of all the facts there was an employer and employee relationship. As an employee and not an independent contractor, plaintiff was not entitled under **N.J.S.A. 54A:5-1(b)** to deduct from his gross income the expenses incurred in his sales activities. Judgment was, therefore, entered affirming the tax assessment imposed by the defendant for the year 1978 against the plaintiff.

Deferred Compensation Received After The Effective Date of The Act Held Taxable Even Though Resulting From Earnings Prior To The Act—George C. and Catherine Riegger v. Director, Division of Taxation, N.J. Tax (Tax Court of New Jersey, March 13, 1984). In a letter opinion, the Tax Court dismissed plaintiff's complaint and affirmed a deficiency tax assessment imposed by the Director of the Division of Taxation against the plaintiffs for the years 1977 and 1980. The deficiency assessment imposed a tax on deferred compensation installment payments received after July 1, 1976, the effective date of the Act, even though resulting from employment prior to the effective date of the Act. The taxpayer retired in 1973. The deferred compensation benefits were instituted for senior management personnel as a reward for past services and as an incentive for future performance. Under the program the deferred compensation benefits were distributed in the form of certificates of extra compensation, also known as phantom or shadow stock. At retirement there was a formula in the certificates to value the deferred compensation. Payments began in the year of retirement and were payable in ten annual installments.

The Tax Court rejected the plaintiff's contention that **N.J.S.A. 54A:9-27(a)** provided that only income earned on or after the effective date of the Act, July 1, 1976, was taxable. Taxpayer also contended that there was a difference in the meaning of the words earned and received.

The Tax Court however followed its decision in **Smoyer v. Taxation Div. Director,** 4 N.J. 43 (Tax Court—1982); affirmed by the Appellate Division in an unreported opinion (1982) and by the Supreme Court of New Jersey, 93 N.J. 139 (1983) for the reasons expressed in the opinion of the Tax Court. In the **Smoyer** case the taxpayers were held to be "cash basis" taxpayers for federal income tax purposes and were required to use the same accounting method for New Jersey gross income tax purposes. This also made them "cash basis" taxpayers for state income tax purposes. As "cash basis" taxpayers their income is earned in the year it is actually or constructively received. Thus the taxpayers are taxable on any deferred compensation benefits received on or after the effective date of the Act.

The deficiency tax assessment for the years 1977 and 1980 imposed by the Director of the Division of Taxation was affirmed. Judgment was entered dismissing the taxpayers' complaint.

Cash Basis Taxpayer Taxable on Deferred Compensation and on Income From Exercise of Stock Options in the Taxable Year Income is Received—Edward L. McMenamy et ux, v. Director, Division of Taxation and Stanley C. Smoyer et ux, v. Director, Division of Taxation—95 N.J. 139—(1983). The New Jersey Supreme Court affirmed the judgment of the Appellate Division in the above two cases. There is no written opinion of the court in either case. The affirmance in each case is based on the reasoning of the Tax Court. The **McMenamy** opinion is reported at 3 **N.J. Tax** 356 (Tax Ct. 1981) and the **Smoyer** opinion is reported at 4 **N.J. Tax** 43 (Tax Ct. 1982).

In the **McMenamy** case, the taxpayer was held taxable on income received in the taxable year he exercised his stock option. In the **Smoyer** case the taxpayer was taxable on deferred compensation in the taxable year such income was received.

The taxpayers were "cash basis" taxpayers for Federal income tax purposes and were required to use the same accounting method in computing their New Jersey gross income tax. The taxpayers' income is earned in the year it is actually or constructively received.

Judgment was entered affirming the Appellate Division determinations in both cases. **McMenamy v. Director, Div. of Taxation** 6 N.J. Tax 250 (App. Div. 1982) **Smoyer v. Director, Div. of Taxation** 6 N.J. Tax 251 (App. Div. 1982).

Taxpayer Employed In Iran Held To Be A New Jersey Domiciliary And Taxable As A Resident Taxpayer—Howard and Margarete Somers v. Director, Division of Taxation N.J. Tax (Tax Court of New Jersey—March 20, 1984). In a letter opinion, the Tax Court dismissed the plaintiffs' complaint and affirmed a deficiency tax assessment imposed by the Director of the Division of Taxation against the plaintiff for the tax year 1978. The court held that the taxpayer who was employed in Iran for part of the year 1978 was taxable on his earnings in that country because he was a resident taxpayer under **N.J.S.A. 54A:1-2(m)(1).** Taxpayer who had a New Jersey driver's license, had a bank account in New Jersey, was registered to vote in New Jersey and also owned a home in New Jersey which was rented. While employed in Iran, he occupied an apartment for which the company employer paid rent and utilities. His employment in Iran was terminated in 1978. He returned to the United States on July 26, 1978, and shortly thereafter moved into his New Jersey residence which was then vacant. He lived there for the rest of the year, a period of approximately 153 days.

It was conceded that plaintiff was domiciled in New Jersey from November 1968 to June 1974. The question was whether plaintiff changed his domicile to Iran upon moving there, June 1974 and subsequently while living there.

The Tax Court said that to effect a change in domicile the three-part test set forth by the Supreme Court of New Jersey in **Lyon v. Glaser,** 60 N.J. 259 (1972) must be satified. The Supreme Court in that case said in part:

> "Domicil is very much a matter of the mind—of intention. One may be acquired, or changed to a new one, when there is a concurrence of certain elements; **i.e.,** (1) an actual and physical taking up of an abode in a particular State, (2) accompanied by an intention to make his home there permanently or at least indefinitely, and (3) to abandon his old domicil."

The Tax Court found that the first element in the **Lyon** case, the actual and physical taking up of an abode in another jurisdiction was satisfied by plaintiff's physical presence in Iran.

The second element, however, was not satisfied because plaintiff did not move to Iran with the intention of making his home there permanently or at least indefinitely. Plaintiff's stay in Iran although for an uncertain period was intended to be limited by the length of employment. Plaintiff did not intend to make his home in Iran permanently or indefinitely.

In addition, the third element is not satified since plaintiff did not intend to abandon his old domicile. He did not sell his New Jersey home. He maintained a bank account in New Jersey where his paychecks were deposited. He kept his New Jersey driver's license in force as well as his status as a professional engineer in New York and Texas. Furthermore, he returned to New Jersey twice on vacation.

The taxpayer claimed he did not sell his New Jersey home because prices were escalating and that even though he anticipated returning to the United States he had no reason to return to New Jersey. The court said that he showed no intent to abandon New Jersey. The issue is not whether he had an intent to return to New Jersey but rather whether he had an intent not to return. Thus, since plaintiff did not have an intent to abandon New Jersey and did intend to make Iran his home, The Tax Court concluded that plaintiff did not change his domicile but rather remained a New Jersey domiciliary through, at least 1978.

As a domiciliary he did not meet the three conditions for a nonresident taxpayer, **N.J.S.A. 54A:1-2(m),** which defines a resident taxpayer as one domiciled in this state unless: (1) he maintains no permanent place of abode in this State; (2) maintains a permanent place of abode elsewhere; and (3) spends no more than 30 days of the taxable year in this State.

The taxpayer was therefore, a resident taxpayer in 1978 and subject to tax on his income earned in Iran in 1978.

The deficiency assessment for the year 1978 imposed by the Director of the Division of Taxation was affirmed. Judgment was entered dismissing plaintiffs' complaint.

Taxpayers Engaged In Investment Advisory Services T/A Penvest Co. With Themselves And Wife's (A Housewife) Relatives As Only Clients Are Investors And Cannot Deduct Brokers Margin Interest From Dividend Income and As Business Expenses A Fee Paid By Plaintiff Wife For Investment Advisory Services To Their Trading Name "Penvest Co"—Robert C. Stabler and Mary A. Stabler v. Director, Division of Taxation, NJ Tax (Tax Court of New Jersey—March 16, 1984). The Tax Court, in a letter opinion, affirmed an assessment of a 1978 gross income tax deficiency against the plaintiffs imposed by the Director of the Division of Taxation. The tax deficiency resulted from (1) plaintiffs' deduction of broker's margin interest expense against their dividend income and (2) plaintiffs' deduction of business expenses from so called investment advisory services T/A "Penvest Co."

The court held that the plaintiffs were not in a business and that they were merely investors, since their only clients in 1978 were themselves and relatives of the plaintiff Mary A. Stabler. The court followed the Tax Court decision in **Applestein v. Taxation Div. Director,** 5 N.J. Tax 73 (Tax Ct 1982) appeal docketed A-2563-82T3 (App. Div. February 7, 1983) and held that the activities of plaintiff Robert C. Stabler on his own behalf were simply too limited to be characterized as anything but investment activity. Mary A. Stabler was a housewife and took no part in "Penvest Company." The court held that there is no statutory authority for a deduction of margin account interest in the reporting of dividend income. It also held that plaintiffs' interest expenses were not from the operation of a business.

In following the holding of the Court of Appeals for the Federal Circuit in **Molle v. U.S.** 721 **F.** 2d 810 (Fed Cir 1983), the New Jersey Tax Court held that plaintiffs were merely active investors managing their own sizeable investments and were not in a trade or business. They derived the "vast majority of their income in the form of dividends and interest" and they were clearly interested in long-term holdings of their securities.

The amount deducted from their reported business profits was a fee for investment advisory services paid by Mary A. Stabler to Penvest Company for the management of her security accounts. Mary A. Stabler was not in a business and could not deduct business expenses. This was an improper deduction and could not be allowed. The alternative suggested by plaintiffs that the payment by Mary A. Stabler to Penvest Company was not income to Robert C. Stabler trading as Penvest has no merit whatever. The New Jersey tax at issue is a tax on gross income, not net worth as plaintiff suggests.

The court entered a judgment affirming the deficiency tax assessment imposed by the Director of the Division of Taxation.

Discretionary Payment For Sick Days Held Taxable as a Wage Continuation Payment—R.W. Wyndrum, Jr. v. Director, Division of Taxation—N.J. Tax—(Tax Court of New Jersey—October 14, 1983). The Tax Court held that the plaintiff was not entitled to a refund for the gross income tax paid during the two years 1978 and 1979 on pay received from his employer, Bell Laboratories of the American Telephone & Telegraph Company for sick days for the first five consecutive days of illness. The payments were made if approved by the employee's supervisors and thus are payments at the discretion of the employee's supervisor. To fall within the exclusion under **N.J.S.A. 54A:6-6(c)** as an amount received through accident or health insurance for personal injuries or sickness, the payment must be made under a legally enforceable undertaking. The regulations at **N.J.A.C. 18:35-1.15(b)(2)** provide that in order for payments to qualify as health insurance they must "have a requisite certainty under an enforceable contractual obligation." The regulations which did not go into effect until June 7, 1982 do not alter the statute and are within the fair contemplation of the delegation of the enabling statute. The regulations simply make more specific the general language in the statute **N.J.S.A. 54A:6-6(c).** As such they are not being applied retroactively any more than a judicial determination construing a statute in the case at hand.

The discretionary payments made by the employer for "illness" as in this case were held to be taxable as wage continuation payments.

The court, therefore, upheld the director's determination denying plaintiff's refund claim and entered a judgment dismissing plaintiff's complaint.

INHERITANCE TAX

General Devise of New Jersey Real Estate by Nonresident Decedent—Estate of Raymond P. Lansing by Marian E. Lansing, Executrix v. State of New Jersey, Department of Treasury, Division of Taxation and Sidney Glaser, 6 N.J. Tax 137 (Tax Court of New Jersey, November 30, 1983). The Tax Court affirmed an assessment of inheritance tax imposed by the Division of Taxation Director and calculated by using the ratio formula under **N.J.S.A. 54:324-3** on a devise of New Jersey real estate owned by a nonresident decedent at the time of death. The ratio formula is used in calculating the tax where there is a general bequest or devise of property by the nonresident decedent. The statutory provision excludes from the ratio formula specific bequests and devises of property by the nonresident decedent.

The ratio formula under **N.J.S.A. 54:43-3** is expressed mathematically as follows:

$$\frac{\text{New Jersey property}}{\text{Entire estate}} \times \text{Tax on entire estate} = \text{Tax}$$

The nonresident decedent left his real property to his wife and the plaintiff sought to calculate the tax based on a Class "A" transfer. The court held, however, that there was a general devise of the real estate to the nonresident decedent's wife that was subject to the ratio formula calculation provided for in **N.J.S.A. 54:34-3.**

Plaintiff did not introduce any evidence of surrounding facts and circumstances. Thus, the wording of the will was all that was available to the court to determine the testator's intent. The court held that plaintiff failed to overcome the strong presumption against specific devises of realty made to the wife of a testator. Therefore, the court held that the third paragraph of the testator's will was a general devise and the ratio formula of **N.J.S.A. 54:34-3** was the correct method for calculating the inheritance tax on the transfer of the New Jersey realty of the nonresident decedent. The assessment imposed by the Director was affirmed and the plaintiff's complaint was dismissed.

Bequests to Stepgrandchildren Taxed as Class "D" Beneficiaries Were Not in Violation of the Equal Protection Clause—An Oral Renunciation

Clear and Unequivocal Under Common Law Upheld—Adele C. Mueller Estate, Herman Siegel and William T. Wachenfeld, Executors v. Transfer Inheritance Tax Bureau, Division of Taxation, State of New Jersey 5 N.J. Tax 642 (Tax Court of New Jersey, August 16, 1983). The Tax Court held that the taxing of bequests to stepchildren as transfers to Class "D" beneficiaries did not violate the equal protection clauses of the United States Constitution (Amendment XIV, §1) and the New Jersey Constitution (Art. I par. 1). **N.J.S.A. 54:34-2(a)** extends Class "A" treatment to the issue of natural and legally adopted children. Whereas **N.J.S.A. 54:34-2.1** restricts Class "A" treatment to stepchildren and mutually acknowledged children. The court found that the statutory classification was not arbitrary or capricious and was founded upon a reasonable distinction or difference in State policy. The New Jersey statutes dealing with the taxation of testamentary transfers contemplate preferential treatment for non-blood relationships only where there is a consensus that the probability of a close relationship exists. In the case of stepgrandchildren the Legislature apparently determined that their relationship to a stepgrandparent is much more distant than in the case of stepchildren or the issue of adopted children. Accordingly, the court found that the legislative distinction in **N.J.S.A. 54:34-2.1** between stepchildren and the issue of stepchildren has a presumptively rational basis and the statutory classification is not unconstitutional.

In a second issue the court found that the oral renunciation of the devise of a legal life estate in decedent's residence by a close friend of the decendent should be given full force and effect for inheritance tax purposes; that her conduct evidencing the renunciation was clear and unequivocal and that defendant's regulation **N.J.S.A. 18:26-2.12** requiring the filing of a written renunciation with the County Surrogate and Transfer Inheritance Tax Bureau is invalid as lacking in statutory authorization.

Within days of learning of the devise, the close friend of decedent orally advised plaintiffs of her refusal to accept the life estate; within a month of decedent's death she signed a lease for an apartment and moved into it a few weeks later. The decedent's residence was leased prior to its sale, and the renounced devisee did not receive any portion of the rent proceeds nor did she claim any part of the sale proceeds. The fact that she joined in the deed for the sole purpose of terminating all her rights, title and interest in the premises arising from the life estate devised to her was not inconsistent with her renunciation.

The court said that the regulation **N.J.A.C. 18:26-2.12** requiring written notice of a renunciation makes reference to **N.J.S.A. 54:34-1a,** an exceedingly broad provision subjecting to inheritance tax all transfers by will or intestacy of a decedent residing in New Jersey at the time of his death. There is not even a remote connection between that statute of broad, general application and the specific requirements of the regulation in dispute. Not only is the regulation in issue here not predicated upon any statutory authority but, as it purports to restrict the means by which a valid renunciation can be accomplished, it is contrary to existing law. The court concluded that regulation **N.J.A.C. 18:26-2.12** is not within the fair contemplation of the enabling statute and is therefore invalid.

The court ordered that judgment be entered in accordance with its opinion after the submission of a computation of the direct tax pursuant to **R** 8:9-3.

Attorney Fees Incurred by Surviving Spouse in Litigation Over Her Elective Share Not Taxed as Costs to the Estate—In Re Sugarman—

Superior Court, Law Division, Probate Part, Morris County, 191 N.J. Super 385 (1983). Counsel for surviving spouse filed application to have attorney fees incurred in litigation over her elective share to be taxed as costs to the estate. The Superior Court, Law Division, Morris County, Probate Part held that attorney fees incurred by surviving spouse in litigation over her elective share could not be taxed as costs to the estate of testator.

INSURANCE RETALIATORY TAX

Credit Allowed For Payments To New Jersey's Second Injury Fund In Calculating the Insurance Retaliatory Tax—Employers Fire Insurance Company et al v. Director, Division of Taxation et al, (App. Div. 1984) (unreported). The Appellate Division affirmed the decision of the Tax Court reported at 5 **N.J. Tax** 326 (1983) and held that plaintiffs, insurance companies domiciled in Massachusetts but licensed to do business in New Jersey, may obtain credit for payments made to the New Jersey Second Injury Fund pursuant to **N.J.S.A. 34:15-94** in calculating the amount due this state under the New Jersey Insurance Retaliatory Tax Law **N.J.S.A. 17:32-15.** The Appellate Division affirmed substantially for the reasons stated in the Tax Court decision.

The purpose of the retaliatory tax law is to protect domestic insurance companies from the imposition by a sister state of taxes or costs of doing business which exceed the costs of doing business in the domiciliary state. Where a state imposes such higher costs of doing business upon insurance corporations of another state the latter state retaliates by imposing the same costs upon the insurance companies of that state conducting business within its borders. The primary purpose sought to be achieved is to compel the foreign state to remove the restrictions or prohibitions against the insurance companies of the domiciliary state.

The method of computation of the retaliatory tax is to apply the aggregate of the financial exactions required of insurance companies by New Jersey and to measure this total against the aggregate of the same burdens imposed by a sister state upon our corporation doing business in that state.

The New Jersey statute **N.J.S.A. 17:32-15** intends to include all financial burdens and all restrictions laid upon New Jersey insurers by a sister state. Assessment levied by a state to fund a second injury program are obviously within this all inclusive statutory net and falls within the statutory category of "other obligations." The court said that these assessments must be put into the retaliatory tax calculations.

The court, therefore, affirmed the judgment of the Tax Court and allowed a credit for payments to the New Jersey second injury fund in calculating the retaliatory insurance tax.

LOCAL PROPERTY TAX

Property Leased By Municipality To County College Entitled To Tax Exemption Only For Portion Used For A Public Purpose—City of Atlantic City v. County of Atlantic, 193 N.J. Super. 583, 6 N.J. Tax 344, (App. Div. 1984). The Appellate Division held that where property owned by the county and leased to the County College is partially used for a public purpose and partially sublet to a profit-making enterprise, **N.J.S.A. 54:4-3** provides a tax exemption for the portion that is used for a public purpose.

Tax Exemption Granted Where County Owned Property Contemplated Public Use To Begin In A Reasonable Time—City of Atlantic City v. County of Atlantic, 94 NJ 541 (1983). The New Jersey Supreme Court denied certification from the Appellate Division's unreported decision of February 9, 1983. The Appellate Division affirmed the Tax Court's judgment of dismissal dated November 19, 1981 for the reasons set forth in the letter opinion of the Tax Court dated November 6, 1981 the Tax Court held that certain property owned by the County was exempt from local property taxation under **N.J.S.A. 54:4-3.3** for the tax year 1976 because there was a showing of a present design to devote the entire building to a public use within a reasonable time. Two floors of the six story building were rented from November 14, 1974 to November 14, 1975 to the prior owners for their furniture business.

Ratification Of Action By Taxing District—Atlantic City v. Atlantic Deauville, Inc.; Atlantic Deauville, Inc. v. Atlantic City 5 NJ Tax 459 (Tax Court of New Jersey, June 27, 1983). A municipal government may ratify its prior action in retaining special tax counsel and actions taken by counsel in filing tax appeals as long as the ratification is passed in accordance with the Sunshine Law, **N.J.S.A. 10:4-6 et seq.**

Dedication Of Land To Public Use—Bellemead Development Corp. v. Tp. of Lyndhurst 6 NJ Tax 246 (Tax Court of New Jersey, Feburary 7, 1984). Land required to be conveyed to municipality in connection with subdivision application remains subject to local taxes until deed executed and delivered in absence of evidence of prior acceptance of dedication by governing body.

Chapter 123 Discriminatory Assessment Relief And Freeze Act Application Denied—T.W. Berenson et al t/a The Executive House of East Orange v. City of East Orange, 6 N.J. Tax 12 (Tax Court of New Jersey, August 4, 1983). The Tax Court affirmed the 1981 assessment on plaintiff's real property and held that plaintiff was not entitled to statutory relief from a discriminatory assessment pursuant to Chapter 123 and also was not entitled to the benefit of the Freeze Act **(N.J.S.A. 54:3-26)** by reason of an unappealed 1980 county board judgment.

The court held that plaintiff was not entitled to Chapter 123 discrimination relief. **N.J.S.A. 54:2-40.4**, effective for the year under review, provides that whenever the court finds that the ratio of the assessment to the property's true value exceeds the upper limit of the common level range, the taxable value of the property shall be revised by applying the average ratio to the true value. The "common level range" is defined in **N.J.S.A. 54:1-35a** as that range which is plus or minus 15% of the average ratio for the taxing district. The average ratio of assessed to true value is the ratio promulgated by the Director, Division of Taxation for school aid purposes as of October 1 of the pretax year. **N.J.S.A. 54:1-35b** instructs the Director, on or before April 1 in each year, to determine the average ratio and the common level range and to certify the same to the county boards, assessors and municipal clerks. The average ratio so certified by the Director for East Orange for the tax year 1981 is 84%, and the common level range, also certified is 97% (upper) and 71% (lower). As the ratio of the assessment of the subject property to its true value, as herein above found, is 89%, which is comfortably within the common level range, no relief is available under **N.J.S.A. 54:2-40.4,** the portion of Chapter 123 applicable to proceedings in this court.

The court also held that plaintiff was not entitled to the benefit of the Freeze

Act. **N.J.S.A. 54:3-26** provides that an unappealed judgment of the county board of taxation fixing the assessment for a given year is binding and conclusive upon the taxing district and its assessor for that year and the two succeeding years, absent the change in value or district-wide revaluation. The Act may be invoked at the exclusive option of the taxpayer, and it is not available to municipalities or third parties.

The court said that the doctrine of election of remedies applies where a party, having knowledge that a choice exists, is confronted with a choice of alternative and inconsistent remedies. Here, plaintiff was aware of the choice between the Freeze Act and litigation on the merits of the 1981 assessment for some time prior to trial. Indeed, the pretrial order in this case in effect directed plaintiff to choose between litigating the 1981 assessment and applying the Freeze Act on the basis of the unappealed 1980 county board judgment. The Freeze Act remedy is inconsistent with pursuit of a lower assessment through trial on the merits.

Plaintiff made an unequivocal election to proceed to judgment on the merits. No motion was made to apply the Freeze Act in accordance with the pretrial order. Plaintiff's failure to file such a motion was an election to seek the remedy of an assessment below the level of the unappealed 1980 county board judgment and a waiver of the Freeze Act remedy. The court concluded that plaintiff was not entitled to the benefit of the Freeze Act.

Therefore, judgment was entered affirming the original assessment.

Cooperative Apartment House—Valuation—Discrimination—Berkley Arms Apartment Corp. v. Hackensack City, N.J. Tax (Tax Court of NJ, December 15, 1983). Held there is no single doctrinaire approach in valuation of a cooperative apartment structure; market approach accepted; cost approach rejected; argument of violation of equal protection rights and of unconstitutionality of **N.J.S.A. 54:51A** and **N.J.S.A. 54:3-27.2** rejected; "outside" sales prices of shares plus cash equivalent value of mortgage represents upper limit of value; deduction for "protected tenancies" holding period allowed; deductions for excess taxes and conversion costs rejected; discrimination relief granted but discrimination claim based on unweighted/unclassified ratio rejected.

Riparian Lands—Tax Refund Claim—Brancasons v. Carlstadt Borough 6 N.J. Tax 1 (Tax Court of New Jersey, July 22, 1983). Taxpayer not entitled to refund of real estate taxes paid for 1979 through 1982 where 1982 judgment of the Superior Court determines that property included in taxpayer's assessment is owned by the State of New Jersey. Tax records to be corrected as of date of judgment to delete from assessment lands determined to be owned by the State of New Jersey.

Correction of Errors—Martin Bressler et al v. Township of Maplewood, 190 N.J. Super 99 (App. Div. 1983). The Appellate Division of the Superior Court held that **N.J.S.A. 54:2-41** providing for the correction of errors by consent is applicable to clerical errors in assessment records such as typographical or transposition errors and not to mistakes in making an assessment. Action for correction of assessment based on incorrect information was therefore dismissed. Plaintiff must rely on normal appeal procedures and meet the appeal deadline.

Valuation Discrimination—Jack and Selma Briskin v. City of Atlantic City

6 NJ Tax 187 (Tax Court of New Jersey, December 16, 1983). Discounted sale's price of condominium unit purchased by tenant did not establish unit's true value because it failed to value encumbrances on the unit created by **N.J.S.A. 2A:18-61.1** et seq. and **N.J.S.A. 2A:18-61.13** et seq. Unit's outsider price was its true value. Chapter 123 ratio for Atlantic City must be noticed by the court to arrive at proper assessment for the unit.

Tax Appeal on Condominium Units Erroneously Appealed—Brookview Garden Inc. v. Bergenfield Borough, 2 N.J. Tax 253 (App. Div. 1983) The Appellate Division affirmed the Tax Court judgment substantially for the reasons expressed in its opinion reported at 4 N.J. Tax 625 (Tax Ct. 1982).

The Tax Court had held that an appeal from the 1982 assessment of 64 condominium units under single ownership of plaintiff corporation and rented to tenants could not be filed directly with the Tax Court under **N.J.S.A. 54:3-21.** This section allows a direct appeal to the Tax Court if the assessed valuation of the property subject to appeal exceeds $750,000. Although the assessment on all the units plaintiff owns together exceeds $750,000, the court said that each condominium unit is assessed as a single parcel and not as an entire condominium property under single ownership. Since the appeal to the Tax Court had been filed before the County Board deadline, the complaint was transferred by the Tax Court to the County Board and the filing deadline in the proper forum was tolled by the filing in the incorrect forum. Judgment was entered by the Appellate Division affirming the Tax Court.

Certification to Supreme Court of New Jersey Improvidently Granted—Matter Remanded to the Appellate Division—Centex Homes of New Jersey, Inc. v. Township of Manalapan 95 N.J. 218 (1983). The Supreme Court of New Jersey which had granted the certification of this matter directly from the Tax Court whose opinion is reported in 4 N.J. Tax 599 (Tax Court, September 23, 1982) stated such certification was improvidently granted.

The Supreme Court of New Jersey ordered that its order of May 12, 1983 (94 N.J. 517) be vacated and the matter remanded to the Appellate Division for the consideration of the appeal.

The Tax Court had held that **N.J.S.A. 40:55D-59(a),** which is part of the Comprehensive Municipal Land Use Law, constitutionally violates the preferential treatment afforded farmland in **Article VIII, Section 1, Paragraph 1(b) of the New Jersey Constitution.** The constitutional provision provides for the termination of the preferential farmland assessment during the current year where there is actual change of the use of the land devoted to agricultural or horticultural purposes and a rollback of taxes for the two preceding years. The statutory provisions, however, triggers a termination of the preferential farmland assessment when there is preliminary subdivision approval that is applied to the succeeding year and a rollback of taxes for the two preceding years.

The Tax Court said the statute ignores actual or current use and looks solely to intended or future use, measured by preliminary subdivision, site plan or planned development approval. The Constitution requires actual change in use, not intended change in use. The Tax Court accordingly directed that judgment be entered reinstating the farmland assessment on the land involved for the tax years 1978, 1979, and 1980.

Assessed Valuation—Denial of Adjustment for Functional Obsolescence—CPC International Inc. v. Borough of Englewood Cliffs 193

N.J. Super. 261 (App. Div. 1984). The Appellate Division reversed the judgment of the Tax Court expressed in a letter opinion of November 5, 1982. It was held that the plaintiff's property was not entitled to a reduction in the assessed valuation for the years 1978, 1979 and 1980, for a functional obsolescence adjustment. "Functional obsolescence" is a term used to describe the diminution of a building's market value resulting from the fact that it contains costly features which were installed to gratify the owner or which are unique to the special purpose of the building but which does not enhance its value on the market. The four-storied buildings involved in this case are connected by enclosed bridges and were constructed in 1967-68 as plaintiff's international corporate headquarters at a cost of $10,300,000 including $1,100,000 for personal property.

The test of functional obsolescence does not turn on the question of necessity. The test is whether the features claimed for functional obsolescence are nonutilitarian to the point that the recovery of their cost in an open sale can only be premised on the expectation of a wantonly extravagant buyer or one having the same unique requirements as the owner.

The issue of functional obsolescence is one as to which the taxpayer has the burden of proof. It was not incumbent upon the defendant to show that the building was functional for its present use. Since the court found nothing, apart from the Tax Court's unsubstantiated conclusion, to demonstrate any such functional impairments, it concluded that none existed and that the property in question is fully functional for plaintiff's present purposes.

Though many features of the structures greatly exceed the bare necessities of a general office building, they clearly serve plaintiff's purpose of visibly enhancing its prestige in the business community by an artful blend of function and aesthetics. Such benefits have been held to constitute a value intrinsic to the building itself.

The court rejected plaintiff's contention that the likelihood of a buyer with requirements comparable to plaintiff's is so remote that the cost of the buildings' indulgences and special purpose features is not recoverable on the market and therefore is eligible for the functional obsolescence adjustment. The court said the argument overlooks two governing propositions.

1. That the sale contemplated as the criterion of market value is a "hypothetical sale" hence, the would be buyers are hypothetical buyers, not actual and existing purchasers.

2. The second governing proposition bears on the intent and purpose of the taxpayer. Its substance is that no reduction from taxation value will be allowed for special purpose characteristics where these were built into the structure by the taxpayer without regard to the recoverability of their costs and the question of the marketable value is not raised by any realistic suggestion that the property is about to be offered for sale.

Although the sumptuous features of the property may not be reflected in rental income or selling price, they were not installed for these purposes and actually they enhance the value of the building for those very purposes for which they were built. There is no evidence of any intent on plaintiff's part other than to occupy the structures for its own special purposes so that the testimony received in the Tax Court as to the nonrecoverability of "excessive costs" was irrevelant and useless; and on this basis the adjustment for functional obsolescence should not be allowed.

The judgment of the Tax Court was thus reversed and this matter remanded back to the Tax Court for a recalculation of the assessed valuations of the property for the years 1978, 1979 and 1980 in accordance with this opinion.

County Tax Rebate Denied For County Airport Located In a Taxing District—Ewing Township v. William H. Mathesius et al, 193 N.J. Super. 65 (App. Div. 1984). The Appellate Division affirmed the judgment of the Law Division of the Superior Court reported at 189 N.J. Super. 530 (Law Div. 1983) in its dismissal of plaintiff's complaint substantially for the reasons set forth therein. The Law Division held that the words "county institution" in **N.J.S.A. 54:4-5a** were not intended to grant municipalities a county tax rebate for county airports.

The rebate was sought pursuant to **Chapter 36, P.L. 1982** (approved June 10, 1982) **(N.J.S.A. 54:4-5a)** which was retroactive to January 1, 1982 and which repealed **N.J.S.A. 54:4-5,** the county rebate statute, and substituted a statute phasing out the county tax rebate.

Judgment was entered affirming the Law Division's dismissal of the complaint.

Denial of County Tax Rebate For County Airport Located In a Taxing District—Ewing Township v. Wilbur H. Mathesius et al, 189 N.J. Super. 530 (Law Division 1983). The Law Division of the Superior Court in an action brought in lieu of prerogative writ by the township seeking to compel the payment of county tax held that a county airport did not conform with the definition of a "county institution" as used in the county rebate statute enacted to assist a taxing district which had lost ratables and incurred expenses because a county institution was located within its borders. Thus, the township in which the county airport was located was not entitled to a county tax rebate.

The rebate was sought pursuant to **Chapter 36 P.L. 1982** (approved June 10, 1982) **(N.J.S.A. 54:4-5a)** which was retroactive to January 1, 1982 and which repealed **N.J.S.A. 54:4-5,** the county rebate statute, and substituted a statute phasing out the county tax rebate.

Therefore, the court granted the defendant's motion to dismiss the complaint for failure to state a claim upon which relief can be granted.

Tax Court's Jurisdiction in Underground Fuel-Storage Tank Case—Exxon Corporation v. East Brunswick et al etc. 193 N.J. Super. 329 (App. Div. 1983). The Appellate Division held that a letter from the Director of the Division of Taxation dated October 20, 1981 and a Middlesex County Board of Taxation's letter dated November 20, 1981 advising assessors that underground fuel-storage tanks are to be assessed as real property (and no longer as personal property under the Business Personal Property Tax Act) were not final determinations which were reviewable by the Tax Court. However, an amendment to the Sales and Use Tax regulation **N.J.A.C. 18:24-24.2** April 5, 1982, providing that fuel-storage tanks, and the concrete poured to prevent them from floating, were no longer to be deemed personal property for purposes of the Sales Tax Act, is subject to review by the Tax Court under **R.8-2(a).**

The Appellate Court also said that the number of fuel-storage tanks installed by plaintiff, the number of municipalities and counties involved, as well as the volume and number of potential appeals to the county boards of taxation and to the Tax Court, are adequate reasons for an exception here to the procedural device of requiring the exhaustion of administrative remedies. It will be more economical of judicial resources to have the entire controversy settled in one Superior Court action.

This matter was remanded back to the Superior Court for a resolution of the factual issues.

Petition for Certification to the New Jersey Supreme Court was denied on March 27, 1984 96 **N.J.** 312, 313 (1984).

Farmlands—Environmental Protection—Taxes—Dept. of Environmental Protection v. Franklin Tp. et al., 5 N.J. Tax 476 (App. Div. 1983). The Appellate Division affirmed the Tax Court's opinion reported at 3 N.J. Tax 105 for the reasons stated therein.

The court held that the clear language of the New Jersey Constitution and the Farmland Assessment Act direct the imposition of rollback taxes in all cases in which a change to a use other than agricultural or horticultural has occurred; although the preservation of open space was one of the considerations leading to the Act, this cannot justify expanding it to bring the land acquired by the Department of Environmental Protection for reservoir, open space conservation or recreation uses within its reach.

Valuation—First Real Estate Investment Trust of New Jersey v. Borough of Hasbrouck Heights 190 N.J. Super. 85 (App. Div. 1983). The Appellate Division of the Superior Court reversed the Tax Court and let the county tax board judgment stand. The court held that, where the taxpayer's expert in an assessment appeal made no attempt to determine economic rent or income of the property in question but merely equated current actual rent with economic rent because of a rent stabilization ordinance, there was not proper determination of the property value.

Petition for certification to the Supreme Court of New Jersey was denied on November 1, 1983, 95 N.J. 202 (1983).

Correction Of Errors—Judicial Precedent—Marion M. Flint et al v. Lawrence Township 6 N.J. Tax 97 (Tax Court of N.J., October 25, 1983). A trial court presented with two inconsistent decisions of the Appellate Division should follow the better reasoned decision and carefully set forth its rationale. The correction of errors statute, **N.J.S.A. 54:2-41,** should be strictly construed so that it is only applied to correct typographical, clerical or similar errors.

Events After Assessing—Borough of Fort Lee v. Invesco Holding Corporation, 94 N.J. 606 (1983). The New Jersey Supreme Court on September 7, 1983 denied petition for certification from the Appellate Division's judgment. The Appellate Division's opinion reported at 6 **N.J. Tax** 225, dated January 27, 1983 amended the assessment amount determined by the Tax Court in its September 11, 1981 opinion reported at 3 **N.J. Tax** 332.

The case involved a building improved after the statutory assessment date and completed after January 1 of the tax year. The Tax Court had held that subsequent events may not be used as direct evidence of value. Subsequent events may be utilized to corroborate an opinion independently arrived at and based on facts known or reasonably ascertainable as of the critical date. **N.J.S.A. 54:4-63.3** mandates the finding of the true value of the entire property and any deduction in the making of its initial assessment.

The Appellate Court at 6 **N.J. Tax** 255 (App. Div. 1983) held that (1) the trial court's finding of true value of the subject property was supported by ample credible evidence, and (2) having properly found true value of the property, as of March 1, 1973, the sole remaining function of the Tax Court in the matter was to determine and direct entry of judgment fixing, the amount of added assessment for the tax year 1973 pursuant to the formula prescribed therefore by the applicable statute, and thus, the Tax Court erred in reducing the full added assessment figure so determined.

Thus, the Appellate Court had remanded the case back to the Tax Court with directions.

Discrimination—Valuation—G & S Co. v. Borough of Eatontown, 6 N.J. Tax 218, (App. Div. 1982). The Appellate Division affirmed the judgment of the Tax Court reducing the assessments for the six years under review substantially for the reasons expressed by the Tax Court judge in his written opinion dated May 11, 1981 for the years 1974-1975 and in his written opinion dated December 24, 1980 as corrected January 29, 1981 and reported at 2 **N.J. Tax** 94 (1981) for the years 1976-1979. The Appellate Court said that since the judges assigned to the New Jersey Tax Court have special expertise, it would not disturb their findings unless they are plainly arbitrary or there is a lack of substantial evidence to support them.

The property which was the subject of both appeals consists of a two story, one hundred and eight unit garden apartment complex on 8.14 acres located within the Borough of Eatontown.

The Tax Court in its opinion reported a 2 **N.J. Tax** 94 (1981) held that the income approach was the most suitable method for determining the true value of a garden apartment. It also held that the ratio of assessment of the subject property to the true value thereof exceeded the common level range for 1978 and 1979 and that plaintiff was entitled to relief under **N.J.S.A. 54:2-40.4.**

Judgment was entered affirming the Tax Court's judgment reducing the assessment for the six years under review.

Burden Of Proof—Glen Wall Associates v. Wall Tp., 6 N.J. Tax 24 (Tax Court of New Jersey, August 11, 1983). Taxpayer's complaint dismissed where building residual technique of the income approach to value is rejected for use of unsupported land value, and no market data presented for taxpayer's expert's "stabilized" rental income or capitalization rate.

Valuation—Discrimination—Bor. of Hasbrouck Heights v. Park Terrace Gardens, Inc. N.J. Tax (Tax Court of New Jersey, December 16, 1982). Court rejected taxing district's claim that county board judgment which reduced assessment discriminated against all other taxpayers because all assessments were maintained from year to year at the 1963 revaluation level. Actual rents in apartment building held to be economic rent in rent-controlled community. Taxpayer entitled to relief from discrimination.

Valuation—Discrimination—Highview Estates v. Bor. of Englewood Cliffs 6 N.J. Tax 194 (Tax Court of New Jersey, December 28, 1983). Income approach relied on in valuation of multi-tenanted office building notwithstanding evidence of emergence of owner-occupied office buildings market. Averaging Chapter 123 ratios and tax rates in multi-year appeal in attempt to establish tax rate component of capitalization rate rejected.

Freeze Act—Hudson Terrace Apts. v. Fort Lee 191 N.J. Super 489 (App. Div. 1982). The Tax Court's judgment in this case reduced the assessment on plaintiff's property for the tax year 1977 by reducing the assessments on the improvements. The plaintiff moved in the Tax Court to apply the Freeze Act to the 1978 and 1979 assessments. The Tax Court judge held that the borough had the burden of negating the application of the Freeze Act by specifically setting forth the changes in value relied on, he concluded that "merely alleging such a change," in value was not sufficient. The borough's contention was that "commencing in 1976" rental apartments in the borough have been converted to cooperatives and condominiums, which has substantially increased their value beyond that reflected merely by an income-capitalization approach.

The Appellate Division of the Superior Court held that the borough should have been given an opportunity at a plenary hearing to demonstrate that the change in value had not fully manifested itself on October 1, 1976 and that there was a substantial change in value affecting this property thereafter.

The Appellate Division reversed the Tax Court's judgment and remanded this matter back to the Tax Court with regard to the change in value alledgedly effected by the condominium conversion. The court also held that the borough should also be given an opportunity to present evidence of a change in value occuring after October 1, 1976 by reason of the litigation involving the Fort Lee rent-levelling ordinance that ultimately was decided by **Helmsley v. Fort Lee,** 78 N.J. 200 in October 1978.

Vacancy Decontrol—Income Tax Benefits—Inwood at Great Notch v. Tp. of Little Falls 6 N.J. Tax 316 (Tax Court of New Jersey, February 17, 1984). Adoption of a vacancy decontrol ordinance was reasonably foreseeable on the assessing date, and its effect neutralized any adverse impact rent control may have had on value. Income tax benefits in the form of current depreciation allowances and favorable capital gains treatment upon sale may properly be considered when valuing large apartment properties with little or no vacancies. Settlement of part of case enforced.

Discrimination—Chapter 123—Valuation—Kearny Leasing Corp. v. Town of Kearny N.J. Tax (Tax Court of New Jersey, March 21, 1984). The unweighted, unclassified ratio will not be substituted for the statutory remedy embodied in Chapter 123 unless application of Chapter 123 leaves taxpayer with a confiscatory assessment. Weight given to large sales was not tantamount to the use of a proscribed class ratio, as large sales do not necessarily fall into one class of property. Sale of Post Office property is not ipso facto unusable in determining assessment-sales ratio for purposes of computing the Director's average ratio where taxpayer failed to show the transaction was not a sale between a willing buyer and a willing seller or that it failed to meet all requisites of a usable sale.

Rebate of County Taxes—Township of Mahwah v. Bergen County Board of Taxation 190 N.J. Super. 84 (App. Div. 1983) The Appellate Division of the Superior Court affirmed the Tax Courts (5 N.J. Tax 513 (1981)) dismissal of various claims by the township for rebate of county taxes based on county facilities located in Mahwah, pursuant to **N.J.S.A. 54:4-5.**

Freeze Act—Theodore Murnick v. City of Asbury Park—193 N.J. Super. 1 (App. Div. 1983). The Appellate Court affirmed the Tax Court's opinion of February 3, 1983 reported in 5 N.J. Tax 406 which held that plaintiff was not entitled to Freeze Act relief **(N.J.S.A. 54:2-43)** for years 1978 and 1979 even though it had not waived that relief by trial on the merits of the 1977, 1978 and 1979 valuations of apartment building, since City had not wrongfully increased the assessments and caused the annual litigation and there was a four-year delay in entry of the 1977 judgment to 1981 after the 1977 and 1978 assessment dates.

Constitutionality of Chapter 123 Upheld and Chapter 123 Does Not Provide Exclusive Form of Relief From a Claim of Property Tax Discrimination—Rebuttable Presumption May Be Overcome by Establishing That Application of the Chapter 123 Ratio Would Be Confiscatory—Theodore Murnick and Maxine Murnick v. City of Asbury Park and Attorney General of New Jersey 95 N.J. 452 (1984). The Supreme Court of New Jersey affirmed in part and reversed in part the judgment of the Appellate Division report at 187 N.J. Super 455 (1982). At issue was Chapter 123 relief from a claim of property tax discrimination involving the tax year 1978. The Supreme Court affirmed the Appellate Division in upholding the constitutionality of **N.J.S.A. 54:1-35(a)** and **N.J.S.A. 54:2-40.4** (commonly known as "Chapter 123") under **Art. VIII, par. 1 §1(a)** of the New Jersey Constitution which mandates that real property be assessed according to a uniform standard of value.

However, the Supreme Court reversed the Appellate Division insofar as it held that Chapter 123 provides the exclusive form of relief from a claim of property tax discrimination.

The Supreme Court held that the Legislature intended that Chapter 123 should establish a rebuttable presumption that the ratio computed thereby reflects the common level of assessment. In most cases, the statute provides a workable and fair formula for relief from tax discrimination. However, in egregious cases of discrimination, the taxpayer retains a constitutional right to relief. To overcome the presumption that the Chapter 123 ratio reflects the common level, the taxpayer must establish that the application of the ratio would be virtually confiscatory.

In this case the plaintiffs, the Murnicks, adduced no evidence that the Chapter 123 ratio for 1978 was confiscatory.

However, the Supreme Court held the taxpayers have a right to show that the Director of the Division of Taxation should have excluded certain sales from the data used in calculating the average ratio for the City of Asbury Park for the year 1978.

The Supreme Court remanded this case back to the Tax Court to accord the taxpayers the opportunity to establish that certain sales should be excluded from the Directors 1978 ratio study and that the exclusion of those sales justifies the granting of relief from a claim from property tax discrimination.

The Supreme Court agreed with the Appellate Division in its finding of error in the agreed-upon ratio for 1979, the Appellate Division vacated the reduction of the 1979 assessment and remanded the matter back to the Tax Court. Chapter 123 requires the use of the ratio of the pretax year. The ratio requested and stipulated for the 1979 assessment was based on the Director's 1979 study, whereas the statute required use of the ratio based upon the Director's 1978 study.

The judgment of the Appellate Division was thus reversed in part and affirmed in part, and the matter remanded to the Tax Court with respect to exclusion of certain sales from the Director's 1978 ratio study.

Homestead Rebate—Norman D. Olsson, Executor, Estate of Martha Olsson v. Taxation Division Director N.J. Tax (Tax Court of New Jersey, April 11, 1984). Late filing of homestead rebate application by executor is not excused even though executor was not granted letters testamentary until after filing deadline.

No Retroactivity in Offset of Real Property Tax Refund Against Delinquent Taxes—O'Neill v. Washington Twp. (App. Div. 1984) (unreported). The Appellate Division affirmed the judgment of the Law Division of the Superior Court reported at 188 N.J. Super. 565 (Law. Div. 1983) which denied an offset of a refund for real property taxes against delinquent taxes owed on the same property for tax years prior to the effective date (April 14, 1983) of c.137 P.L. 1983 **(N.J.S.A. 54:3-37.2).** In addition, the real property tax refund resulted from a consent judgment of settlement in the Tax Court and not from an appeal or determination of the county tax board which resulted in a judgment of the Tax Court.

It was held that the amendment to **N.J.S.A. 54:3-37.2,** which authorizes any municipal governing body to set off against delinquent taxes owed on the same property a refund of real estate taxes to which a property owner is entitled pursuant to a county tax board determination or a judgment of the Tax Court, does not apply here because this action for damages on a consent judgment was commenced nearly a year before its effective date of April 14, 1983 and is not an appeal from a county board or the Tax Court.

Judgment was, therefore, entered by the Appellate Division affirming the judgment of the Law Division.

Tax Exemption For Parking Garage—Overlook Hospital Association v. City of Summit 6 N.J. Tax 350 (App. Div. 1984). The Appellate Division affirmed the summary judgment entered in the plaintiff's favor substantially for the reasons stated in the Tax Court opinion reported at 6 N.J. Tax 90 (Tax Court, September 22, 1983).

The Tax Court had held that: (1) hospital did not have to pay taxes prior to its appeals; (2) period of appeal to county board did not expire until December 1, 1980; and (3) the garage was exempt from taxation, notwithstanding that it might be operated at a profit.

The Appellate Division said that on review of the record and the argument of counsel on this appeal, that they were persuaded that the defendant, the City of Summit, had failed to raise any genuine dispute of material facts having the capacity to impugn the right of plaintiff, Overlook Hospital Association, to a tax exemption for its parking garage pursuant to **N.J.S.A. 54:4-3.6.**

A judgment was entered affirming the summary judgment in plaintiff's favor.

Exemption—Overlook Hospital Assn' v. City of Summit 6 N.J. Tax 90 (Tax Court of New Jersey, September 22, 1983). Hospital not required to pay taxes prior to filing complaint when the issue is exemption from taxation. Hospital had until December 1, 1980 to appeal omitted assessment. Parking facility necessary for operation of hospital. Tax exempt status not lost if the parking facility profit is used for hospital purposes.

Valuation—Industrial Property—Pantasote Co. v. City of Passaic 6 N.J. Tax 34 (Tax Court of New Jersey, August 22, 1983). Neither party proved value of subject property where taxpayer's expert failed to consider certain unique improvements and taxing district's proofs were premised on a prior year's settlement figure plus cost of subsequent improvements. (37 cents)

Property Tax Exempt Status Granted—Paper Mill Playhouse v. Millburn

Township, 95 N.J. 503 (1984). The Supreme Court of New Jersey reversed the judgment of the Appellate Court and held that the real property of the Paper Mill Playhouse was exempt from local property taxes under **N.J.S.A. 54:4-3.6** for the tax year 1978. The Paper Mill Playhouse was substantially distinguished from a commercially operated theater and was held entitled to a local property tax exemption because it meets the three requirements of **N.J.S.A. 54:4-3.6.**

1. it was organized to further the public's mental and moral improvement;
2. its property was actually and exclusively used to further that purpose; and
3. its operations were not conducted for profit.

The court found that Paper Mill's stated purpose (to promote a greater interest in and a greater appreciation of art, music, drama, history, literature, education and the theater by the presentation of concerts, drama, ballet and musical performances) is for the moral and mental improvement of men, women and children.

The court said that the proper application of the "exclusive use" test for mental and moral improvement depends on the facts of each case. The facts here establish that Paper Mill's operation is substantially distinguishable from a commercial enterprise. No commercial enterprise, whose essential purpose is to make money, would follow Paper Mill's policies.

The court also took cognizance of the tremendous financial and extraordinary recognition Paper Mill has received from the State by both the legislative and executive branches of our administrations. Designating Paper Mill as the State Theater of New Jersey acknowledges its outstanding contributions to the cultural enrichment of its citizens. It is difficult to conceive that the Legislature would intend that it be denied an exemption under **N.J.S.A. 54:4-3.6.**

Paper Mill's position is supported by **Chester Theatre Group v. Chester,** 115 N.J. Super. 360 (App. Div. 1971) and **New Brunswick v. George St. Playhouse,** 2 N.J. Tax 407 (Tax Ct. 1981). The fact that it produces popular shows that are entertaining does not mean that it fails to further the public's moral and mental improvement.

The court found that the fact that it employs professionals is not significant. It said that any attempt to distinguish nonprofit theaters on the basis that one allows the public to participate in the design, performance, and direction of the productions, whereas the other allows the public to participate only as spectators, is faulty.

The court also said that the fact that Paper Mill at times realizes a profit and generates a surplus does not make it a "commercial enterprise." The facts indicate that Paper Mill is not conducted for the purpose of making a profit and whatever surplus exists is reinvested in the theater. Nonprofit organizations to retain tax exemption, do not have to lose money or at least break even. Ordinary prudent judgment requires that nonprofit organizations, like other organizations, try to generate a surplus to emergencies and capital expansion.

The court therefore reversed the Appellate Court and entered a judgment exempting the property of Paper Mill from local property taxes for the tax year 1978.

A dissenting opinion was filed in this case.

Valuation—Borough of Park Ridge (Bergen County) v. Pond Ridge Apartments (formerly Toomey Realty Corp.) N.J. Super. (App. Div. 1983). The Appellate Division of Superior Court reversed the Tax Court assessment of a garden apartment complex for 1978 and 1980 and remanded the case to the Tax Court for proceedings consistent with the Appellate Court's findings. The Appellate Court held that the Tax Court findings are not supported by competent evidence and were arrived at in disregard of established principles of law governing the valuation and assessment of real property for taxation.

Since the valuation of a garden apartment complex is involved, the approach that should be of predominant influence in this case is the economic (income capitalization) approach. The Tax Court judge and the experts in the assessment appeal made no attempt to determine the economic rent or income of the property in question, but merely equated current actual rent with economic rent. This was not a proper determination of property value.

The court said that to determine the true value of the property, first the fair rental value must be used rather than the actual rental income. Current rentals being charged for comparable facilities in the competitive area should be used to determine the fair rental value. Second, the gross income estimate involves future projections of the probable prospective income from the property.

The Tax Court assessments for the tax years 1978 and 1980 were reversed and the case was remanded to the Tax Court for proceedings consistent with the Appellate Court's opinion.

Requirement For Payment of All Taxes Under N.J.S.A. 54:2-39 At Time of Filing Complaint Does Not Apply to Direct Appeals From Municipal Assessments Exceeding $750,000—Powder Mill I Associates v. Township of Hamilton (Atlantic County) 190 N.J. Super. 63 (App. Div. 1983). The Appellate Division of the Superior Court reversed the Tax Court's (3 N.J. Tax 439 (1981)) judgment of dismissal and remanded this case back to the Tax Court. The court held that **N.J.S.A. 54:2-39,** requiring all taxes due and payable be paid prior to the filing of a complaint, does not apply to direct appeals to the Tax Court from municipal assessments exceeding $750,000; instead, **N.J.S.A. 54:3-27** payment obligation applies. **N.J.S.A. 54:2-39** has since been repealed (Chapter 45 P.L. 1983) and replaced by **N.J.S.A. 54:51A-1,** thus clarifying that ambiguity.

Condominiums—Valuation—Discrimination—Cash Equivalency—Presidential Towers v. City of Passaic N.J. Tax (Tax Court of New Jersey, April 4, 1984). With respect to condominium valuation: where "insiders" (purchasers in occupancy as tenants at time of conversion) were allowed purchase money mortgages at a lower interest rate than "outsiders" (purchasers—not prior tenants), the value of each unit is to be determined by using the higher interest rate offered to "outsiders" due to favorable treatment by law of tenants in occupancy. Such statutory protection gave tenants an interest in the property, and assessment uniformity requires that all interests in property be valued. Sales price adjustment for favorable seller financing is in accord with appraisal principles of cash equivalency.

Valuation of Property Subject To A Conservation Easement—Village of Ridgewood v. The Bolger Foundation; Boro. of Midland Park v. The Bolger Foundation N.J. Tax (Tax Court of New Jersey, April 4, 1984). Absent specific legislation, a conservation easement in gross should not be taken into consideration in valuing property for local property taxation. Real property taxation is based upon the value of the property, not upon the owner's title.

Pinelands Valuation—Riorano, Inc. v. Weymouth Tp., Saioni, Inc. v. Weymouth Tp., Scudamore Realty Corp. v. Weymouth Tp., Vitsano, Inc. v. Weymouth Tp., Helios Realty Corp. v. Weymouth Tp., 6 N.J. Tax 253 (App. Div. 1983). The Appellate Division affirmed the final judgment of the Tax Court for the reasons expressed in its opinion reported at 4 N.J. Tasx 550 (1982).

The Tax Court stated that the Pinelands regulations will be evidenced in the market by reduced prices for land in the Pinelands regulated areas, but that impact, as of October 1, 1979, has not been demonstrated by a fair preponderance of the evidence.

Judgment was entered by the Appellate Court affirming the Tax Court.

Exemption—Widow Of Serviceman Killed in Action—Tp. of Roxbury v. Nancy J. Heydt 6 N.J. Tax 73 (Tax Court of New Jersey, October 14, 1983). Widow of serviceman killed in action is entitled to exemption of home from local property taxation pursuant to **N.J.S.A. 54:4-3.30(c)** where serviceman was physically present in New Jersey prior to Vietnam assignment and where actions showed intent to make New Jersey his permanent home.

Correction of Errors—Jurisdiction—Thomas Sabella, Karen Sabella, Joseph Cappadonna, and Jeanne Cappadonna v. Lacey N.J. Tax (Tax Court of New Jersey, December 16, 1983). Court has jurisdiction to correct assessments under **N.J.S.A. 54:51A-7,** but error claimed is not one that permits a change in the assessment under **N.J.S.A. 54:51A-7.**

Valuation—Assessment—Sage v. Bernards Township and Lorenc v. Bernards Township, 6 N.J. Tax 349 (App. Div. 1984). The Appellate Division affirmed the Tax Court's judgment in this consolidated action appeal. The Tax Court opinion in the case of **Sage v. Bernards Township** is reported at 5 N.J. Tax 52 (Tax Court, December 14, 1982) and in the case of **Lorenc v. Bernards Township** at 5 N.J. Tax 39 (Tax Court, December 14, 1982).

In the Sage case the Tax Court had held that the assessor is required to determine the full and fair value of each parcel of real property as of October 1 of the pre-tax year and to file an assessment list with the county board by the following January 10. Therefore, the assessor has between October 1 and January 10 to make any changes or corrections in assessments. The valuation date, however, remains October 1 of the pre-tax year.

Although in this case the zoning ordinance was not adopted by October 1, there was reasonable probability of a zoning ordinance change. The change was, in effect, an accomplished fact because of the May 10, 1979 consent decree. The assessor could properly consider the uses directed by the court's final order as the zoning in place on October 1, 1979. Therefore, the properties were properly valued on a per-unit scale value.

In the Lorenc case the Tax Court had held that where both taxpayer's expert witness and township's expert witness failed to take into consideration important elements in valuing taxpayer's vacant land within township, all but one acre of which was located within flood plain of river, and where burden of proof was upon taxpayer to establish by a preponderance of the evidence that assessment appealed from was incorrect, taxpayer's complaint appealing from assessment would be dismissed.

Judgment was entered affirmed the Somerset County Board judgment in the Sage case and affirming the dismissal of the taxpayer's complaint in the Lorenc case.

Building Subject To Added Assessment After October 1 Of The Pretax Year May Qualify For Exemption—Schizophrenia Foundation of New Jersey v. Township of Montgomery—(App. Div. 1984) (unreported). The Appellate Division reversed the Tax Court in its opinion of October 21, 1982 reported at 4 N.J. Tax 662. The court held that a building subject to an added assessment completed after October 1 of the pretax year may qualify for exemption at the assessments date subsequent to October 1 of the pretax year.

Ordinarily October 1 of the pretax year is the controlling date to determine whether a property will be exempt from taxes. Thus a change of use and ownership of a property after October 1 of the pretax year to an exempt status will not invalidate an assessment for a tax year. But such a situation differs from the case in issue since here there was no assessment on the building on October 1 of the pretax year. In the case of a building completed between January 1 and October 1 of a tax year the assessor determines for added assessment purposes the taxable value of the property as of the first day of the month following completion **(N.J.S.A. 54:4-63.3).** This process of determining value for added assessment purposes is similar to the assessor's obligation to determine value of an existing building as of October 1. The determination of value includes a decision as to whether the property is exempt from taxes. Pursuant to **N.J.S.A. 54:4-23** and **N.J.S.A. 54:4-35, East Orange v. Palmer** 47 **N.J.** 307, 320 (1966) ("... taxable status, as well as valuation, is to be determined as of the assessment date.") The court, therefore, held that an added assessment should be ascertained as of the date of the assessment.

The court said that it had difficulty in believing that the Legislature intended to tax structures such as churches which have been completed and used for exempt purposes after the original assessment date.

The court said that plaintiff's land will not be exempted for 1981. The 1981 land assessments were made by defendant's assessor as of October 1, 1980. Thus under the principles of **East Orange v. Palmer** it would be unfair to the other property owners to exempt the land.

The judgment of the Tax Court was reversed and this matter was remanded back to the Tax Court to determine whether the property is entitled to the exemption.

Set-off of Refund of Real Property Taxes Against Delinquent Taxes Owed on the Same Property—Seatrum Lines Inc. v. Borough of Edgewater 94 N.J. 548 (1983). The motion for summary disposition was granted by the New Jersey Supreme Court and the Judgment of the Appellate Division was reversed.

The court below held that a municipality was not entitled to offset a property tax refund against unpaid property taxes on the same parcel for subsequent years.

The reversal was based upon **Chapter 137 P.L. 1983** (approved April 14, 1983) which permits municipalities to set off a refund of real property taxes against delinquent taxes even on the same property.

Cost Approach To Be Used for Evaluating Local Property Assessment That Is Special Purpose—Simmons Co. v. Linden, 190 N.J. Super. 448 (App. Div. 1983). The Appellate Division reversed the Tax Court and held that an industrial complex used as a mattress-manufacturing center is special purpose in nature and that the only proper appraisal approach for evaluating it was the cost approach. This follows **The Anaconda Co. v. Perth Amboy,** 157 N.J.

Super. 42, 46 (App. Div. 1978), certif. granted, 81 N.J. 55 (1979), which was limited to whether processing tanks and related machinery and equipment are business personal property.

In this case before the Appellate Court, the City of Linden had appealed from a judgment of the Tax Court reducing local property assessments for 1977 and 1978 on Simmons Company's property, some 39 acres with 33 industrial buildings. The court held that the determinations of the Tax Court cannot stand since they were made in disregard of the special-purpose nature of the industrial complex and well-settled, applicable principles of appraisal. The Tax Court judgment was reversed and the matter was remanded to the Tax Court for a new plenary hearing and determinations. The issues to be addressed shall be (1) the true value of the property for 1977 and 1978, and (2) plaintiff's claim of entitlement to discrimination relief for 1978. The court held that the Tax Court's determinations are to be made in accord with well-settled, applicable appraisal techniques and are to be grounded on detailed findings of fact and reasoning that led to expression of those determinations.

Valuation—Discrimination—Skytop Gardens, Inc. v. Sayreville Bor., 5 N.J. Tax 478 (App. Div., 1983). The Appellate Division affirmed the Tax Court opinion reported in 3 N.J. Tax 189 (August 14, 1981) insofar as the Tax Court judgment denied discrimination relief for the tax years 1976, 1977, and 1978.

This was an action for reduction in assessment on 840-unit Garden apartment complex. Taxpayer claimed assessment was in excess of true value and at a higher ratio to true value than the common level of assessments in the taxing district.

The Garden apartment complex was valued by income analysis. The Tax Court made adjustments for salary, repairs and maintenance and management expenses. Due to inadequate factual support, the Tax Court rejected capitalization rate based on mortgage equity technique in favor of rate based primarily on a building residual technique.

Discrimination claim was rejected by the Tax Court for failure of proof.

Petition for certification to the New Jersey Supreme Court was denied 93 N.J. 306, March 15, 1983.

Valuation—Assessment—Southbridge Park Inc. v. Fort Lee, 6 N.J. Tax 351 (App. Div., 1984). The Appellate Division affirmed the Tax Court judgment whose opinion is reported at 4 N.J. Tax 30 (Tax Court, December 24, 1981). The Appellate Division said that by reason of the stipulation entered into by plaintiff at the pretrial conference it could conceive no reason for a remand.

The Tax Court had held that the income approach was not an appropriate method for the valuation of the building and land, since, for the most part, the units were not held for investment purposes, and, therefore, market sales of the units were more appropriately considered.

Judgment was entered affirming the assessment against the taxpayer.

Classification of An Asphalt Plant As Business Personal Property Rather Than Real Property—Sta-Seal Inc. v. Director, Division of Taxation; Sta-Seal Inc. v. South River Borough, 6 N.J. Tax 345 (App. Div. 1984). The Appellate Division affirmed the judgment of the Tax Court reported in 5 **N.J. Tax** 272 (Tax Ct. 1983) which held that taxpayers asphalt plant should be taxed as business personal property.

The Appellate Division concurred that the rule established in **Bayonne v. Port Jersey Corp.,** 79 **N.J.** 367 (1979), requires this property to be taxed as business personal property. Significantly, in this case, in 1978 and 1979, the taxpayer dismantled its "Madsen" asphalt plant and placed it with components of a "McCarter" plant. Most of the apparatus which was part of the Madsen plant was transferred to another quarry site in New Jersey. As noted by the Tax Court judge, the parties agreed that the batch house and scale house that remained on the property should be taxed as real property. Appellant does not quarrel with the holding that the retaining walls, composed of large moveable concrete blocks stacked upon one another, should be treated as business personalty as well.

Accordingly, the judgment of the Tax Court was affirmed.

Taxpayer Required to Supply Income Information Requested by Assessor Pursuant to N.J.S.A. 54:4-34—Terrace View Gardens v. Township of Dover, 5 **N.J. Tax** 469 (Tax Court of New Jersey, April 30, 1982) 5 **N.J. Tax** 475 (App. Div. 1983). The Tax Court, on direct appeal to it under **N.J.S.A. 54:3-21,** dismissed the plaintiff's complaint for failure to comply with **N.J.S.A. 54:4-34** which requires a taxpayer owning income producing property to supply income information to a local property tax assessor upon request. The statute provides for a written request of the assessor, made by certified mail for income information, and where there is a failure or refusal to reply within 45 days, the assessor may from any information in his possession or available to him, reasonably determine the full and fair value of the property. The statute provides that no appeal may be taken from the assessor's valuation where there is a failure or refusal to respond to the assessor's written request for information within 45 days of such request. In the case in issue there was no reply to the assessor's written request sent by certified mail. No explanation was given for the failure to respond to the request.

In dismissing the plaintiff's complaint, the court said that the statute does not involve a mere procedural matter. It goes to the very substance of assessing practices and is mandatory.

The court also said that under the provisions of **N.J.S.A. 54:3-21** when an assessment exceeds $750,000 a direct appeal may be taken to the Tax Court. The provisions of **N.J.S.A. 2A:3A-4a** permit the Tax Court to grant legal and equitable relief to a taxpayer who for good cause shown could not furnish the requested information within the required time and who on application to the Tax Court, could assure that the assessor would have the required information before the assessment date. There was no such application to the court in this case. There was simply a failure and refusal to comply with a legal and reasonable request.

Judgment was entered, therefore, under R.4:42-1(b) dismissing the plaintiff's complaint.

Affirmed by the Appellate Division for the reasons stated in the Tax Court opinion.

Petition for certification to the Supreme Court of New Jersey denied 94 N.J. 559 (June 20, 1983).

Valuation—Tower West Apt. Ass'n. Inc. v. Town of West New York App. Div., 5 **N.J. Tax** 478 (App. Div. 1982). The Appellate Division affirmed the Tax Court opinion at 2 **N.J. Tax** 565 (June 25, 1981). The Appellate Court held that an assessment of a parking garage in a high-rise condominium apartment building separately from assessments of each condominium unit was proper since the master deed conveyed title to the parking garage to the plaintiff association separate from ownership of each condominium apartment unit. Parking garage was part of "common areas," which were distinguished from individual apartment units and "common elements" of the apartment building. The parking garage was owned by plaintiff separately and was not conveyed as part of the percentage given to each unit owner. Separate assessment of the parking garage did not result in double taxation because the pro rata share of parking garage assessment was deducted from assessment of each condominium unit.

Protection of Freeze Act Not Lost by Converting Rental Apartments to Condominiums—Troy Village Realty Co. et al, v. Springfield Tp., 191 N.J. Super. 559 (App. Div. 1983). The Appellate Court held that where there was a tax court judgment reducing the 1979 assessment of a garden apartment complex, that the conversion of the property to condominiums in 1981 did not allow the township to increase the 1981 assessment. The court held that a unilateral assessment increase after a Tax Court judgment has become final is prohibited for the two years the taxpayer is protected by the Freeze Act.

N.J.S.A. 46:8B-19 mandates a change in the form (a separate assessment for each unit) but not in the aggregate amount of assessments following conversion, and the protection of the Freeze Act is not lost by converting a rental apartment building to a condominium.

Where an assessor concludes that a conversion increased the property overall value, he is ordinarily free to establish the initial unit assessments accordingly. However, when the property is subject to the provisions of the Freeze Act, such an increase can only be brought about if the taxing district is successful in appealing the frozen assessment.

The Appellate Division, thus, entered a judgment affirming the Tax Court's judgment.

Roll-back Taxes From Change In Farmland Use Should Be Assessed At Common Level of Assessment In The Taxing District—V.B.R. Associates c/o CHT Construction, Inc. v. Bernards Township 6 N.J. Tax 241 (Tax Court of New Jersey, January 31, 1984). The Tax Court held that the calculation of roll-back tax assessments under the Farmland Assessment Act of 1964 **N.J.S.A. 54:4-23.1 et seq** should be based on the common level of assessment in the taxing district for the relevant years. A common level of assessments could be established by application of a methodology other than that of Chapter 123 in the year of a district-wide reassessment.

N.J.S.A. 54:4-23.8(a) of the Farmlands Assessment Act required the assessor to determine not only the market value of the property but also the discrimination ratio applicable in the taxing district.

The court said that even if a roll-back tax could fairly be characterized as a penalty, as defendant contends, the amount of the penalty is limited to the amount of property tax the taxing district would have received if the property had not been assessed as qualified farmland for the relevant years. It follows that roll-back tax assessments must comply with the uniformity tax clause of the State Constitution.

If the equality of assessments were not reflected in roll-back tax assessments they would not be made "according to the same standard of value" as all other assessments in the taxing district. This would result in a violation of the uniformity tax clause of the State Constitution.

The court granted plaintiff's motion for partial summary judgment. This matter was to be listed for trial on the issue of the fair market value of the subject property.

County Board Judgment Reducing Tax Assessment Upheld Where Plaintiff Was Given Chance to Pay Taxes Before Decision on Motion to Dismiss—Verden Realty Management Co. v. City of East Orange 5 N.J. Tax 637 (Tax Court, August 30, 1983). The Tax Court denied the defendant's motion to dismiss plaintiff's complaint for its alleged failure to pay the first three quarters taxes in accordance with **N.J.S.A. 54:3-27.** The court also denied the defendant's motion to reinstate the original assessment on the grounds that the county board lacked jurisdiction to enter judgment reducing the assessment.

Plaintiff filed a timely petition with the Essex County Board of Taxation seeking a reduction in its 1981 assessment. But plaintiff failed to pay the first three quarters taxes on the property involved under **N.J.S.A. 54:3-27** at the time of the scheduled hearing date of September 23, 1981. Defendant made a motion to dismiss for plaintiff's failure to pay the first three quarters taxes on the property at that time.

The county board deferred decision on the defendant's motion to dismiss to give plaintiff a chance to pay the taxes, which were paid on November 6, 1981. The county board on November 16, 1981, entered judgment reducing the assessment. A complaint was filed in the Tax Court on December 30, 1981, seeking a further reduction in taxes on the property. All 1981 taxes had been fully paid by that time.

The court held that the statutory provision **(N.J.S.A. 54:3-27),** requiring a taxpayer who files an appeal from an assessment to pay the first three quarters of the current year's taxes, is not an absolute jurisdictional bar to the maintenance of the appeal. Under the Appellate Court decision in Lecross Associates v. City Partners, 168 **N.J. Super.** 96 (App. Div. 1979), certif. denied, 81 **N.J.** 294 (1979), the taxpayer's obligation must be "crystallized by the municipality through the filing of an appropriate defensive pleading, a motion to dismiss, or even by the institution of tax foreclosure proceedings." Implicit in this holding is that where a motion to dismiss is filed, payment of taxes after such filing, but before hearing on the motion, will defeat the motion.

The court also said that the regulation at **N.J.A.C. 18:12A-1.6(d),** which provides that "no county board of taxation shall hear the appeal unless the first three quarters of the current year's taxes shall have been paid," should not be given a narrow interpretation of its literal language, but should be construed to accomplish the legislative intent and statutory purposes.

The court said that a sensible construction of the regulation is to require all tax installments due and owing for the current year at the time of the county board review be paid prior to the entry of the county board judgment. Since in this case the current year's taxes were paid prior to the entry of the county board judgment, the defendant's motion for dismissal of the plaintiff's complaint was denied and the motion to reinstate the original assessment was also denied.

County Table of Equalized Value Can Be Based On Director's Annual Table—West Deptford Township v. Gloucester County Board of Taxation, 6 N.J. Tax 79 (Tax Court of New Jersey, September 2, 1983). The Tax Court dismissed the plaintiff's complaint and held that the 1983 Table of Equalized Values promulgated by the Gloucester County Board of Taxation could properly utilize the Director of the Division of Taxation's Table of Equalized Valuation of October 1, 1982 and assign the ratio of 93.33% to plaintiff township. The court also held that two sales of vacant land in the township were properly utilized in the Director's sampling.

The court said that although the county boards are required by **N.J.S.A. 54:3-18** to independently adopt the county equalization table, the New Jersey Supreme Court has determined that the Director's study and tables are a proper foundation for the data utilized by a county board in promulgating its county equalization table for the following years.

The two sales of vacant land utilized in adopting the equalization table were accepted as being between a willing buyer and a willing seller, and this determination is presumed to be correct. The municipality has not met the burden of overcoming this presumption to establish that the ratio ascribed to it is either incorrect or unjust. The court found that under the facts presented the two sales of vacant land although possibly above market value were between a willing buyer and a willing seller. In both instances neither party was under any duress to sell or buy the vacant land. Both buyers and sellers were reasonable and intelligent people; they acted prudently and were aware of all the facts before entering in an agreement of sale. The court therefore concluded that both sales were properly included in preparing the table of equalized values.

The court, therefore, dismissed the plaintiff's complaint.

Under Chapter 123 Amendment to Complaint Pleading Discrimination Is Allowed Where It Does Not Add a New Cause of Action—Weyerhaeuser Company v. Borough of Closter; Witco Chemical Corp. v. City of Perth Amboy; Alstores Realty Corp. v. Borough of Paramus, 190 N.J. Super. 528 (App. Div. 1983). The Appellate Division reversed the Tax Court in each of these three consolidated appeals and held that Chapter 123 does modify prior case law to allow an amendment claiming discrimination to a complaint challenging the assessed valuation of property where the claim of discrimination does not constitute a new cause of action. The court said that in challenging the assessed valuation of property, the petitioner need only prove "true value." However, pursuant to Chapter 123, the court must compare the state-provided figures and the average ratio and common level to the assessed value and true value of the subject property as established by the petitioner's proofs. If the ratio of proven assessed value to true value of the subject property falls outside the common range, the proper assessment is established by multiplying the proven true value by the state-provided average ratio (except in certain instances not relevant in the present cases). The petitioner and respondent no longer need contest the value of the average ratio or common level, two key facts which were previously the subject of much litigation time. The court noted that Chapter 123 was written with mandatory language. Chapter 123 was designed "to alleviate the statistical sleight-of hand inherent in pre-chapter 123 discrimination claims" and "to fortify the fundamental, cardinal principle of taxation—stability of assessments."

The court concluded that an amendment alleging discrimination to these three complaints seeking a reduction in the assessed valuation of the subject properties to true value is prohibited only if the claim of discrimination is actually a new cause of action. A new cause of action would arise if it is sought to prove that the figures established by Chapter 123 for the average ratio and common level are arrived at in an arbitrary, capricious or erroneous manner, or are themselves discriminatory. The court held that in the cases in issue, the amendments adding a claim of discrimination would not state a new cause of action and would relate back to the date of the original filing.

The court said that there is no justification for adhering to the rigidity of the rules for pleading Chapter 123 discrimination developed before the effective date of the Chapter.

The court, therefore, allowed an amendment to the complaint in the cases in issue, adding a claim for discrimination.

The orders of the Tax Court were reversed in each of the three cases, and they were remanded back to the Tax Court for further proceedings.

Valuation—Automobile Dealership—Willingboro Chrysler/Plymouth, Inc. v. Edgewater Park 6 N.J. Tax 168 (Tax Court of New Jersey, December 14, 1983). Rent in lease from automobile manufacturer to its dealer containing a clause requiring the sale of the manufacturer's products cannot be relied on as market rent. Sale of automobile dealership's real property where the business continues after the sale creates inference that sale included dealership business in addition to real property.

Freeze Act—Tax Refund—Wilshire Selby West, Ltd. & Ramsey Square Associates, By Stop & Shop Companies, Inc. v. Ramsey Boro, 6 N.J. Tax 60 (Tax Court of New Jersey, October 3, 1983). *Freeze Act,* **N.J.S.A. 54:51A-8,** does not apply to Tax Court judgment while time periods are open for review. Taxing district is not required to refund excess taxes paid until its right to appeal has terminated.

Statutory Requirement Under N.J.S.A. 54:2-39 For Payment of All Taxes For Year Under Review When Complaint Is Filed With Tax Court Held Constitutional—Woodlake Heights Homeowner Association Inc. v. Township Of Middleton (App. Div. 1984) (unreported). The Appellate Division affirmed the Tax Court in its dismissal of plaintiff's complaint on December 27, 1982 pursuant to **N.J.S.A. 54:2-39** for failure of plaintiff to comply with that statute. **N.J.S.A. 54:2-39** provides in pertinent part, as follows:

"At the time that a complaint has been filed with the Tax Court, all taxes or any installments thereon then due and payable for the year for which review is sought must have been paid."

The 4th quarter taxes were due and payable November 1, 1981 and they were paid November 23, 1982. The court held that the statute was not unconstitutional and did not violate the due process and equal protection constitutional clauses. The payment requirements of the statute applies to all taxpayers filing appeals with the Tax Court and is consistent with equal protection standards. Due process requirements are met since a taxpayer has an opportunity to be heard before his tax liability is finalized.

Judgment was therefore entered affirming the Tax Court's dismissal of plaintiff's complaint.

Property Tax Exemption to Widows of Totally Disabled Veterans Held to Apply to Widowers of Such Veterans—Borough of Wrightstown v. Louis E. Medved, 193 N.J. Super. 398 (App. Div. 1984). The Appellate Division reversed the 1982 judgment of the Tax Court reported at 4 N.J. Tax 582. The Tax Court had upheld the constitutionality of **N.J.S.A. 54:4-3.30** against the charge that it violated the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because it granted a property tax exemption to the widow of a totally disabled New Jersey veteran and not to the widower of a totally disabled New Jersey veteran. The Appellate Division said that the statutory provision in **N.J.S.A. 54:4-3.30** insofar as it provided no relief to the surviving spouse if the veteran is a woman, discriminates in favor of women who are widows of veterans, and against women who are veterans. The court said that the contention that women as a class are economically disadvantaged in the labor market so that the death of a spouse is likely to create special economic hardship on widows not shared by widowers as a class is obsolete. The Appellate Division also said **Art. VIII §1, §3 of the New Jersey Constitution** (prior to its amendment in 1983), and **N.J.S.A. 54:4-3.30** and **54:4-8.10 et seq.** all violate the Fourteenth Amendment of the United States Constitution insofar as they withhold from spouses of female veterans the tax relief given spouses of male veterans. The 1983 amendment to the Constitution substitutes "spouse" for "widow" and makes other changes to render Article VIII gender—neutral. The court said that it is fair to expect the Legislature to follow suit by amending **N.J.S.A. 54:4-4.30** and **N.J.S.A. 54:4-8.10 et seq.** in time for the 1984 tax year. Even without a statutory amendment, however, the Appellate Court was certain that the Legislature would prefer to save the exemption by extending it to widowers. The court concluded that the New Jersey Constitution did not bar defendant from receiving the exemption even though he applied for it in 1981, two years before adoption of the amendment extending the exemption to veterans' widowers. It did consider the legislators constitutional and statutory intent which it held to be to extend the exemption to veterans' widowers rather then withdraw it from veterans' widows. The court therefore read the gender-neutralizing provisions of the 1983 amendment into the Constitution as it was before the amendment. The court said that it would apply the 1983 amendment retroactively since it would not result in manifest injustice to the party adversely affected by the retroactive application. Statistically, the impact of retroactivity on municipal budgets would be slight. The class of widowers of totally disabled veterans who served in time of war is probably minute.

The court thus reversed the judgment of the Tax Court and reinstated the judgment of the County Board of Taxation allowing the exemption.

REALTY TRANSFER FEE

Partial Exemption For New Construction—Grand Chester Assoc. v. Taxation Div. Director, State of New Jersey and City of Bergen 6 N.J. Tax 336 (Tax Court of New Jersey, March 16, 1984). Rehabilitation and restoration of a fire-damaged building held not to constitute an "entirely new improvement" within the meaning of the partial exemption from the realty transfer fee for new construction contained in **N.J.S.A. 46:15-10.1(b).**

SALES AND USE TAX

Sales of Gold Coins, Gold and Silver Bullion Subject to Tax—Martin A. Armstrong v. Director, Division of Taxation, (App. Div. 1984) (unreported). The Appellate Division affirmed for the reasons expressed therein, the judgment of the Tax Court dismissing the plaintiff's complaint reported in 5 **N.J. Tax** 117 (Tax Court, January 7, 1983). The Tax Court had held that sales of gold coins and gold and silver by a dealer are sales of tangible personal property subject to tax under **N.J.S.A. 54:32B-3(a)** of the New Jersey Sales and Use Tax Act. The types of gold coins sold by the plaintiff dealer were American Arts gold medallions issued by the United States government through the United States Postal Authority, Krugerrands issued by the South African government, mapleleafs issued by the Canadian government, coronas issued by the Austrian government, pesos issued by the Mexican government and sovereigns issued by the British government.

The Tax Court had held that sales of gold coins and gold and silver bullion purchased for their metal content are sales of tangible personal property unless specifically exempted by the Act, or proscribed by the United States Constitution or the General Agreement on Tariffs and Trade. The Tax Court found that there was no specific exemption from tax under the Sales and Use Tax Act. It also found that in imposing the tax there was no violation of the Supremacy, Monetary or Foreign Commerce Clauses of the United States Constitution, or any violation of the General Agreement on Tariffs and Trade.

The court also held that gold coins and bullion are not exempt transactions under **N.J.S.A. 54:32B-8.32** because they are not sold in fulfillment of a commodity futures contract.

Judgment was entered affirming the Tax Court's dismissal of plaintiff's complaint.

SALES TAX

Tax Assessment Increased on Reconsideration—Much of Criticism of Division of Taxation's Audit Procedure Eliminated—Weighted Average Still Used to Arrive at Tax Rate Assessment on Retail Sales of Beer Where No Adequate Records Maintained—Carlo C. Gelardi Corp. v. Taxation Division Director N.J. Tax (Tax Court of New Jersey—Revised Opinion, February 14, 1984). On motion for reconsideration filed by the Division of Taxation, the Tax Court in a revised opinion increased the sales tax assessment against the plaintiff from $143,224.21 to $156,528.46 covering the period July 1, 1973 through June 30, 1976. The court eliminated from its opinion much of the criticism of the audit procedure used by the Division of Taxation. However, the court retained the use of the weighted average to arrive at the tax rate assessment on the retail sales of beer where no adequate records were maintained by the plaintiff.

After an adjustment for the weighted average application, the court found the Division of Taxation's assessment to be reasonable and justified by statutory authority. Judgment was entered fixing the taxpayer's liability at $156,528.46.

Weighted Average Used To Arrive At Tax Rate Assessment On Retail Sales of Beer Where No Adequate Records Were Maintained—Carlo C. Gelardi Corp. v. Taxation Division Director N.J. Tax (Tax Court of New Jersey, September 13, 1983). The Tax Court reduced a sales tax assessment imposed by the Director of the Division of Taxation against the plaintiff for the period of July 1, 1973 through June 30, 1976 for its retail sales of beer. The court held that the defendant should have used a weighted average procedure to arrive at the rate of tax for various periods.

The plaintiff failed to maintain adequate records. The defendant reconstructed the plaintiff's sales for the audit period. The two month reports of Miller and Reading breweries were used to obtain the taxpayer's purchases from them. A reconstruction of the beginning inventory was made and a physical inventory was conducted for the ending inventory of May/June 1976. By this method it was determined that the taxpayer's sales for the period were 73% of 12 ounce containers and 27% of 16 ounce containers. Tax rates of 24¢ to 33¢ per case were then applied for the audit period, against the dollar amount of taxpayer's total taxable sales.

The plaintiff did not contest the audit procedure to arrive at the total gallonage or the percentage allocation to 12 ounce and 16 ounce containers. However, the plaintiff contended that a weighted average should have been used to arrive at true value. The court found that taxpayer's contention that a weighted average be applied to the 73%-27% allocation breakdown of 12 and 16 ounce beer sales is sound.

The court said that it would not accept the "little sample" technique employed by the Division which excluded from consideration all other beer brands purchased by the taxpayer except for Miller and Reading. Nor would it accept the Division's sole reliance on the non-returnable bottle rate in disregard of the tax rates for cans and deposit bottle sales. While recognizing the right of the Division to readjust and recompute sales tax assessments in the absence of sufficient data provided by taxpayer, such readjustment cannot be arbitrarily and unreasonably made as in the case in issue. Such readjustment and recomputations must be supported by sound reasoning and reliable data.

The court said that the weighted average procedure is very simple. For 12 ounce sales, the average tax rate for Miller for each container size is multiplied by 73% while the average tax rate of the other beers (primarily Reading and Stegmaier) is multiplied by 27%. The resulting product is the weighted average tax rate to be applied against the stipulated gallonage for the period. The same procedure is followed for the 16 ounce sales reversing however the percentage allocation so that Reading equals 73% while the other beers (primarily Miller and Stegmaier) account for 27%. For example—for the time period encompassing August 1973 the average Miller rate equaled .27 while the average rate for the other beers equaled .21. Multiplying these two tax rates by their respective allocation breakdowns procedures a .25 weighted average tax rate which is then applied against the stipulated gallonage amounts.

A table was included showing the taxes owed and the corresponding tax rates which the parties claimed should be applied to various time periods. The court accepted the taxpayer's final calculations reducing the tax assessment against the plaintiff accordingly.

The court rejected taxpayer's second contention that no taxes were due for the period May 1 through June 30, 1976 because all sales from May 1, 1976 were to non-taxable entities. No documentary evidence or records were submitted by plaintiff to support its claim.

The court also rejected plaintiff's claim of a difference in its closing inventory on May/June 1976. The court noted that a physical inventory was conducted by the auditor on July 1, 1976 and the taxpayer signed a physical inventory sheet thereby acknowledging the auditor's determination. The taxpayer was unable to account for any discrepancy nor did it explain the reason for executing the acknowledgment. After the adjustment for the weighted average application, the court found the Division's assessment to be reasonable and justified by statutory authority and judgment was entered accordingly.

SALES AND USE TAX

Claim For Refund Must Be Filed Within Two Years From The Payment Of The Tax—Data Transcription Co. v. State of New Jersey N.J. Tax (Tax Court of New Jersey, June 4, 1984). The Tax Court in a letter opinion affirmed the Director of the Division of Taxation in denying plaintiff's claim for refund since it was not filed within two years from the payment of the tax. The Tax Court held that under **N.J.S.A. 54:32B-20(a)** of the Sales and Use Tax Act it is mandatory that a claim for refund of any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid must be filed within two years from the payment thereof. The sales tax payments in question were made by the plaintiff between October 20, 1978 and October 16, 1979. Under the statute a refund application must be filed within two years from the payment of the tax which in this case was October 16, 1981. Plaintiff's refund claim was not filed until June 20, 1983, which is beyond the statutory limitation period.

Plaintiff received a letter dated October 22, 1979 from the Director informing it that its business activity was a nontaxable service. Plaintiff contends that since the taxes were paid prior to this date, they were not at the time of payment erroneous, illegal or unconstitutional. Plaintiff argues that the two year statute of limitation does not apply and the refund application could have been filed at any time.

The Tax Court held that the mandatory language of the statute indicates that the only type of refund which the Director is required or permitted to give is one for taxes "erroneously, illegally or unconstitutionally collected or paid." If, as plaintiff argues, the taxes in question cannot be considered erroneous, illegal or unconstitutional, then the Director is under no obligation to refund those sums at any time. If, on the other hand, the taxes were paid pursuant to an invalid regulation, then the statute of limitations applies and plaintiff should have challenged the regulation within the two years of payment.

Judgment was entered in favor of the defendant and plaintiff's refund claim was denied and plaintiff's complaint was dismissed.

Separate Charges for Printers and CRT's Used in Printing and Display of News Service Held Subject to Tax—Dow Jones & Company Inc. v. Director, Division of Taxation, 193 N.J. Super 80 (App. Div. 1984). The Appellate Division affirmed the judgment of the Tax Court especially for the reasons expressed in its opinion published at 5 **N.J. Tax** 184 (Tax Ct. 1983). The Tax Court affirmed the tax assessment imposed upon plaintiff by the Director of the Division of Taxation. The Tax Court had held that the separate charges for printers and CRT's used in the printing and display of plaintiff's news service was subject to sales tax under **N.J.S.A. 54:32B-3(a)** as the sale of tangible personal property which is not specifically exempt from tax in the Act.

Plaintiff had paid a sales tax for the machines when they were used. The Appellate Division held that the imposition of a tax upon the lease of the equipment was not unfair and inequitable double taxation. The court said that the sales tax is imposed upon the retail sales of tangible personal property. A lease of the equipment constitutes a retail sale within the provisions of **N.J.S.A. 54:32B-3(a).** In response to the plaintiff's claim of double taxation, at the time of purchase of the equipment, the plaintiff could have sought an exemption from sales tax pursuant to **N.J.S.A. 54:32B-2(e)(1)(A)** which excludes from the definition of retail sale, a sale "for resale either as such or as converted into or as a component part of a product produced for sale by the purchaser."

Plaintiff has not been subject to discriminatory treatment and placed at an economic disadvantage with respect to its competitors because it has been audited and because it separates its charges for news services from the charges for the printers and CRT's. The plaintiff's competitors do not separate charges for the News Services or the tickers. The court said that the fact that one taxpayer has been audited and assessed tax, while another taxpayer similarly situated has not been audited even though subject to the same law does not constitute discrimination. There is no conclusion with respect to the propriety of the practice of plaintiff's competitors. There is no approval of the practices of the unaudited taxpayers. Taxpayers are audited in accordance with a standard auditing and enforcement procedure and other taxpayers may also be subject to audit.

The court finally held that the plaintiff could not assert the tax as applied violated the First Amendment to the Federal Constitution. This was not submitted as an issue to the trial court. The constitutional issue cannot be considered on appeal because it does not go to the question of jurisdiction or present a matter of real public importance.

Judgment was entered affirming the judgment of the Tax Court and the tax assessment imposed against the plaintiff.

SALES AND USE TAX—BUSINESS PERSONAL PROPERTY TAX

Cable Television Company Held Subject To Use Tax On Its Purchases of Converters—Also Subject To Business Personal Property Tax On The Labor and Overhead Costs Incurred In The Installation of Cable on Utility Poles And On Its Converters—Futurevision Cable Enterprises Inc. v. Taxation Division Director 6 N.J. Tax 149 (Tax Court of New Jersey, December 7, 1983). The Tax Court affirmed an assessment against plaintiff for sales and use tax and business personal property tax and denied plaintiff's refund claim for the taxes which were paid by it. The taxpayer is a cable television company providing cable television services to subscribers in New Jersey. The court held that the purchase of converters by plaintiff was subject to the sales and use tax. The cost of the converter is not included in the initial taxable installation charges to cable television service subscribers. The charges for the converters to the cable television subscribers are included in the nontaxable monthly service charges to them. The court held that the definition of a retail sale under **N.J.S.A. 54:32B-2(e)(1)(B)** only includes purchases for use in charges for taxable services and do not include cable television converters which are regarded as a component part of a nontaxable cable television monthly service charge. In the case in issue, there is not a retail sale of converters to the cable television subscribers since they are used and included in the charges for a nontaxable monthly service fee. The court, therefore, held that plaintiff was taxable on its purchases of cable television converters and the defendant's assessment of sales and use tax was affirmed.

The court held that plaintiff was not exempt from the business personal property tax because it pays a franchise tax pursuant to **N.J.S.A. 48:5A:30** of the Cable Television Act. The Business Personal Property Tax Act at **N.J.S.A. 54:11A-(2)(b)(5)** only excludes from the business personal property tax the business personal property of an entity project subject to the public utility gross receipts tax. The plaintiff is not a public utility subject to the public utility gross receipts tax and is thus subject to the business personal property tax.

The court also held that labor and overhead involved in the installation of cable or utility poles may properly be included in the original cost of the cable. The plaintiff capitalized such installation charges in the cable costs on its books and for federal income tax purposes. The statute at **N.J.S.A. 54:11A-2(c)(1)** defines original cost. The regulations at **N.J.A.C. 18:9-4.2** includes in original costs, all expenditures necessarily incurred in the preparation and installation of property for operational use in business. The court held that the regulations were a reasonable interpretation of the statute. The court said that the cost of the cable used in business included those costs incurred to make the cable usable which would include the overhead involved in the installation of cable on utility poles.

It was also held that the converters supplied to its cable television subscribers was not held as inventory which would be exempt from business personal property tax pursuant to **N.J.S.A. 54:11A-2(b)(1).** The converters were in actual profit-general use in the taxpayer's business and therefore, were not exempt from tax as inventory. Plaintiff's converters were properly subject to the business personal property tax. Plaintiff failed to establish that any of its converters were held in inventory on the assessment dates. The court thereupon, upheld the defendant's business personal property tax assessment on the converters.

A judgment was entered affirming the defendant's assessment of sales and use taxes and business personal property taxes and plaintiff's refund claims were denied.

SALES AND USE TAX

Advertising and Promotional Materials—Mailing Labels—Hoffman-LaRoche v. Director, Division of Taxation, 192 N.J. Super. 552 (App. Div. 1983). The Appellate Division affirmed the Tax Court in its opinion, reported at 5 N.J. Tax 154 (1983), in which a refund was denied for the use tax paid by Hoffman-LaRoche, Inc., a manufacturer of pharmaceutical and other health-care products. The use tax had been paid for advertising and promotional materials from out-of-state vendors and delivered to direct-mailing houses in New Jersey for distribution outside of this State. In its ruling, the Appellate Court also reversed the Tax Court's granting of a sales tax refund to the respondent for the cost of mailing labels included within its purchase of direct-mailing services.

The Tax Court had held that the plaintiff did exercise power and control over the promotional materials, which constituted a use of the materials in this State within the meaning of **N.J.S.A. 54:32B-2(h).** "Dummies" of the printed material were sent to plaintiff at its New Jersey offices for approval before mailing. The court had held that the plaintiff's unexercised power of cancellation was in actuality a right of approval, which plaintiff clearly had exercised in New Jersey, and therefore constituted a "use" of the materials.

The Appellate Court held that the payments for the mailing labels were a component of the payments for direct-mailing services, which are advertising services subject to sales tax. The exemption from sales tax provided for in **N.J.S.A. 54:32B-8.15** for wrapping supplies, including labels, did not apply. Under the principles of *ejusdem generis,* this statutory provision exempts separate sales of packaging materials and physical attachments to packages, including labels, when incidental to the delivery of personal property. Here, the preparation, printing and applying of labels for mailing were encompassed within the total direct-mailing services purchased by Hoffman-LaRoche as taxable advertising services from the direct-mailing houses.

Use Tax Upheld on Purchases of Color Photographic Film—Hospital Portrait Service Co. v. Taxation Division Director 6 N.J. Tax 305 (Tax Court of New Jersey, December 19, 1983). The Tax Court upheld a use tax assessment imposed by the Director of the Division of Taxation on purchases of color photographic film by the plaintiff, who is in the business of selling photographs of newborn infants. The film is sent to an independent contractor, who develops the film into negatives and prints. Plaintiff sells the prints to customers, but retains the negatives.

The court held that photographic film is not exempt from sales tax under **N.J.S.A. 54:32B-8.20** because the materials are not used to induce or cause a chemical or refining process. In addition, the materials are not used in a processing operation that results in a finished product. Only when the film is exposed to light and to the processing agents does a chemical reaction occur. The film itself does not induce or cause a chemical process.

The court also held that photographic film is not exempt from sales tax under **N.J.S.A. 54:32B-8.13(a). The fact that film is not a supply, as defined in N.J.A.C. 18:24-4.2,** does not automatically make it become machinery, apparatus or equipment, which it cannot be considered to be by any stretch of the imagination for purposes of the 8.13a exemption.

In addition, the court ruled that the exemption from use tax under **N.J.S.A. 54:32B-11(4)** did not apply because the film itself is not altered in its chemical nature or changed in form or function into the finished print. Judgment was entered dismissing plaintiff's complaint.

Wax Polymers and Refractory Slurries and Sands Used in the Refractory Mold is Not Entitled to the Tax Exemption as a Chemical Used to Induce or Cause a Refining or Chemical Process Where the Materials Are An Integral Part of the Processing Operation—Investment Casting Corp. v. Director, Division of Taxation, 94 N.J. 572 (1983). The New Jersey Supreme Court on June 28, 1983 denied plaintiff's petition for certification from the Appellate Division's judgment. The Appellate Division on April 25, 1983 in an unreported opinion summarily affirmed the New Jersey Tax Court's letter opinion of February 2, 1982 for the reasons substantially expressed therein.

The Tax Court had entered a judgment dismissing plaintiff's complaint and affirmed a tax assessment against plaintiff for purchases of wax polymers and refractory slurries and sands used to form a mold. The court held that the wax polymers and refractory slurries and sands are not used to induce or cause a refining or chemical process within the intent of the exemption provided in **N.J.S.A. 54:32B-8.20.** Plaintiff manufactures precision metal parts for machine tools, jet engines, steam turbines, and other complex types of equipment. The court held that the chemical reactions involved in the bonding together of the refractory materials and the bonding of wax onto the inner lining of the shell arise from the process of making the refractory mold rather than from the process of making the finished product to be sold to the plaintiff's customer. The chemical reactions described by plaintiff occur before the molten metal is poured into the mold and thus occur prior to the actual casting process. Therefore, the plaintiff's purchases of polymer waxes and refractory slurries and sand are not exempt from the imposition of sales or use tax under **N.J.S.A. 54:32B-8.20.**

The court also held that the plaintiff's purchases are clearly within the definition of a retail sale. The purchases are not for resale purposes within the meaning of **N.J.S.A. 54:32B-2(e)(1)** as a component part of plaintiff's finished product.

Only Installation Services Directly Resulting in Capital Improvement to Real Property Exempt—J.R.H. Electrical-Mechanical Corp. v. Director, Division of Taxation (App. Div. 1983) (unreported). The Appellate Division affirmed the Tax Court in its May 5, 1983, letter opinion, which had denied the plaintiff's refund claim and which had upheld the defendant's determination that the services performed by the plaintiff were subject to sales tax under **N.J.S.A. 54:32B-3(b)(2)** as services performed in maintaining, servicing or repairing tangible personal property. Plaintiff was engaged in (1) the service of supplying light and electrical power to other construction trades, (2) services performed in the installation of temporary lighting and power systems used by the other construction trades during the period of construction.

Items Used to Construct Molds For Use in a Foundry Processing Iron Castings Are Not Exempt Under N.J.S.A. 54:32B-8.20 Because They Are Not Used to Induce or Cause a Refining or Chemical Process—John W. Kalpin t/a General Foundry Co. v. Director, Division of Taxation 6 N.J. Tax 258 (App. Div. 1984). The Appellate Division affirmed for the reasons stated therein the judgment of the Tax Court on February 1, 1983 reported in 5 **N.J. Tax** 172. The Tax Court held that the purchase of materials, identified as sands, binders and washers used to make molds and cores for iron castings were not exempt from sales and use tax under **N.J.S.A. 54:32B-8.20** because such materials were not used to induce or cause a refining or chemical process.

In denying the exemption, the Tax Court stated as follows:

> "The primary function of the mold and its constituent ingredients is to provide physical shape for the metal. The mold materials are selected for their inert qualities in order to avoid chemical reaction with the molten metal. With regard to the surface skin or film, I conclude such surface skin or film results from the interaction of the molten metal with oxygen, not from any of the mold ingredients."

Judgment was, therefore, entered affirming the Tax Court's dismissal of plaintiff's complaint.

Chemicals Used In Laboratory Analysis Not Eligible for "Catalyst Exemption"—Metpath Inc. v. Director, Division of Taxation 96 N.J. 147 (1984). The Supreme Court of New Jersey affirmed a judgment of the Appellate Division reported at 5 **N.J. Tax** 471 (App. Div. 1983) which had affirmed the Tax Court judgment reported at 4 **N.J. Tax** 277 (1982) imposing a deficiency sales and use tax assessment against plaintiff for chemicals purchased between 1970 and 1971. Plaintiff operates clinical laboratories where it performs tests on blood and other body fluids and substances, primarily for hospitals, physicians and government agencies. The laboratory tests frequently involve processing operations that require the use of chemicals. When the results are completed plaintiff submits a computer-generated laboratory report of the results.

The Supreme Court of New Jersey held that the purchase of chemicals used in laboratory analysis is not exempt under **N.J.S.A. 54:32B-8.20** which exempts chemicals that cause or induce a chemical or refining process. In order to obtain the "catalyst exemption" under **N.J.S.A. 54:32B-8.20** the following four statutory requirements must be met:

1. There must be a sale of materials such as chemicals and catalysts.
2. The materials must be used to induce or cause a refining or chemical process.
3. The materials must be an integral or essential part of the processing operation.
4. The materials must not become a component part of the finished product.

It was found that the first three requirements were met by plaintiff, but that the fourth statutory requirement was not met.

The court said that the "catalyst exemption" requires a finished product which must be tangible personal property, that the laboratory report is an information service, not tangible personal property, and that, therefore, materials used in the performance of a laboratory analysis are not exempt under **N.J.S.A. 54:32B-8.20** because they are not part of a processing operation which produces a tangible finished product. The result of laboratory analysis is an intangible service of providing medical information not the production of tangible personal property required to qualify for the exemption.

A judgment was entered affirmed the judgment of the Appellate Division.

Chemical Used in Laboratory Analysis Not Eligible For "Catalyst Exemption" Metpath Inc. v. Director, Division of Taxation, App. Div. 5 N.J. Tax 477 (App. Div. 1983). The Appellate Division affirmed the Tax Court in its opinion reported at 4 N.J. Tax 277 (April 8, 1982) which upheld a sales tax deficiency assessment against plaintiff.

The court held that the purchase of chemicals used in laboratory analysis is not exempt under **N.J.S.A. 54:32B-8.20** which exempts chemicals that cause or induce a chemical or refining process. In order to obtain the "catalyst exemption" under **N.J.S.A. 54:32B-8.20** the following four statutory requirements must be met:

1. There must be a sale of materials such as chemicals and catalysts.
2. The materials must be used to induce or cause a refining or chemical process.
3. The materials must be an integral or essential part of the processing operation.
4. The materials must not become a component part of the finished product.

The court held that the four statutory requirements were not met and that for the exemption to apply all four statutory requirements must be met. It concluded that the "catalyst exemption" requires a finished product which must be tangible personal property, that the laboratory report is an information service, not tangible personal property, and that, therefore, materials used in the performance of a laboratory analysis are not exempt under **N.J.S.A. 54:32B-8.20** because they are not part of a processing operation which produces a tangible finished product. The result of laboratory analysis is an intangible service of providing medical information not the production of tangible personal property required to qualify for the exemption.

Sales of Granulated Slag or Mineral Grit Used In Sandblasting Vessels To Prepare Them For Coating Is Not Exempt From Sales and Use Tax Under N.J.S.A. 54:32B-8.20 As A Chemical or Catalyst—Rodermond Industries, Inc. v. Taxation Division Director N.J. Tax (Tax Court of New Jersey, December 19, 1983). The Tax Court upheld a tax assessment against plaintiff imposed by the Director of the Division of Taxation on its purchases of granulated slag or mineral grit used in sandblasting vessels to prepare them for coating. **N.J.S.A. 54:32B-8.20** exempts from sales tax:

> "Receipts from sales of materials, such as chemicals and catalysts used to induce or cause a refining or chemical process, where such materials are an integral or essential part of the processing operation, but do not become a component part of the finished product . . ."

The court held exemption under **N.J.S.A. 54:32B-8.20** does not apply since the grit is not used in a processing operation that results in a finished product. In addition the finished product here does not result in tangible personal property.

The court said that there are two separate and discrete processes involved in this case. The use of the grit to remove rust and old coating from a vessel is a process separate from the application of the coating to the vessel, and the former does not produce a finished product. The grit is only used in the cleaning or refining operation, not in the coating operation. Even if the grit is used to induce or cause a refining process, that refining process is part of the cleaning operation, not the coating operation. The grit itself is not used in the coating procedure which results in a finished product and it is thus not exempt under section 8.20.

In addition the use of the grit to sandblast a vessel before application of a coating is an intangible maintenance service. It does not result in a finished product of "tangible personal property" and thus is not exempt from tax under section 8.20.

A judgment was thus entered dismissing the plaintiff's complaint.

Purchase of Materials Used in an Electrolytic Refining Process Held Not Exempt From Tax Under N.J.S.A. 54:32B-8.20 as Chemicals and Catalysts Used to Induce or Cause a Refining or Chemical Process—Ronson Metals Corporation v. Director, Division of Taxation, N.J. Tax (Tax Court of New Jersey, December 19, 1983). The Tax Court in a memorandum opinion affirmed an assessment against plaintiff corporation on the purchase and use of materials used by them in an electrolytic refining process. Those materials were carbon anodes, graphite electrodes, graphite cement, ductile iron housings, graphite nipples, graphite liners, steel sleeves, clay, and sand. The court held that the materials were not exempt from taxation under **N.J.S.A. 54:32B-8.20.** That section provides for the following exemption from the sales and use tax.

> "Receipts from sales of materials, such as chemicals and catalysts, used to induce or cause a refining or chemical process, where such materials are an integral or essential part of the processing operation, but do not become a component part of the finished product."

The court reiterated the principle that statutes granting exemption from taxation are most strongly construed against those claiming exemption. In construing revenue legislation it is the common and ordinary meaning of words which is to be given effect. With these principles in mind, the court decided that the items composing the basic structure of the electro-refining cell were not used to "induce or cause a refining or chemical process."

The facts show that in this case, the carbon anode, the graphite liner, and the sand and clay plug, the only components to come in contact with the misch metal chloride, were chosen because they would not chemically react with the process. That process was induced or caused by the heat which melted the misch metal chloride and the electrical charges that separated the ions. The components utilized in constructing the electrorefining cell are not exempt as their participation was limited to acting as the physical enclosure for the process while not interfering with the process.

Thus the court disagreed with plaintiff's contention that the various elements used to construct the electrorefining cell either induce or cause a refining or chemical process." The court agreed with the Director's contention that the elements merely contain the process which is caused by introducing the electrical charge into the molten misch metal.

Judgment was therefore entered affirming the tax assessment imposed by the Director upon plaintiff.

Repairs Maintenance and Servicing of Construction Equipment of A Sister Corporation Engaged In Road Construction Held Subject To Tax—Seaview Demolition & Rental Co., Inc. v. Director, Division of Taxation 6 N.J. Tax 254 (App. Div. 1984). The Appellate Division affirmed for the reasons expressed therein, the judgment of dismissal by the Tax Court, in its opinion dated August 19, 1982 and published at **4 N.J. Tax** 541.

The Tax Court affirmed an assessment of sales tax against the plaintiff corporation resulting from an audit by the Division of Taxation for the period January 1, 1976 to December 31, 1978. The assessment resulted from the repair, maintenance and servicing of autos and construction equipment owned and used by Bellezza Co. Inc., a sister corporation, having the same stockholders and officers as the plaintiff. The construction equipment was used by the sister corporation in road construction. The court held that the exemption in **N.J.S.A. 54:32B-8.22 (formerly N.J.S.A. 54:32B-8(w))** and **N.J.A.C. 18:24-5.5(a)** which provides for an exemption from sales and use tax, sales of materials, supplies or services purchased or leased for exclusive use in erecting structures or building on, or otherwise improving, altering or repairing of real property of exempt organizations did not apply. The court followed the reasoning in the case of **Mal Brothers v. Director, Division of Taxation,** 124 NJ Super 55 (App. Div. 1973) certif. denied 74 NJ 271 (1977). It was held that in granting the exemption **N.J.S.A. 54:32B-8.22** (formerly **N.J.S.A. 54:32B-8(w))** treats materials, supplies and services in the same way. The services were consumed in machinery which would still have been available to the plaintiff after completion of construction for an exempt organization and was therefore subject to tax. To qualify for the exemption, the machinery upon which the services are performed must be consumed and exclusively used in the construction project.

The court also held that plaintiff was not the same entity or an agent of its sister corporation. Although plaintiff and its sister corporation had the same stockholders and directors, they operated their respective business as two entities during the tax years involved. The facts under review showed that the plaintiff during the tax years involved was carrying on the normal duties of its corporation charter i.e. repairing and maintenance of machinery. The fact that plaintiff's services were restricted to its sister corporation's machinery could not turn a sale of services into an agency relationship.

The fact that plaintiff merged into its sister corporation as of December 31, 1980 was irrelevant for the determination of taxable services during the years involved in this case. Each tax year must be considered on the facts existing during such tax year.

Judgment was thus entered affirming the Tax Court's dismissal of plaintiff's case.

Fixed Fees Charged By An Operator Of Coat-Check Facilities Held Subject To Tax—Tampton Enterprises, Inc. v. Taxation, Division Director 6 N.J. Tax 347 (App. Div. 1984). The Appellate Division affirmed the judgment of the Tax Court reported at 5 **N.J. Tax** 209 (Tax Court, February 8, 1983). The Tax Court had held that the charges for a fixed flat fee at plaintiff's coat-check facilities in a casino hotel were subject to sales tax under **N.J.S.A. 54:32B-3(b)(3)** as receipts from the storage of tangible personal property not held for sale in the regular course of business. A flat fee of 50 cents was imposed upon each article of clothing and accessory checked. Special facilities were maintained for fur coats. Liability was limited up to $100. for any article lost or damaged while in plaintiff's possession.

Judgment was entered affirming the sales tax assessment levied against the plaintiff by the Director of the Division of Taxation.

NOTE: It was represented by the Director that a tax is levied on coat-check receipts only when a fixed fee is charged; no tax is claimed where the services are offered on voluntary contributions.

SPILL COMPENSATION AND CONTROL ACT

Retroactive Liability For Cost of Cleanup and Removal of Cleanup And Removal of Mercury Pollution—State of New Jersey, Department of Environmental Protection v. Ventron Corporation Et. Al., 94 NJ 473 (1983). The New Jersey Supreme Court affirmed the judgment of the Appellate Division with minor modifications and held several corporations responsible for the cost of the cleanup of mercury pollution seeping from a 40-acre tract into Berry's Creek in the Meadowlands. The decision involves the contamination of Berry's Creek, a tributory of the Hackensack River in Bergen County.

The court found the companies liable under two legal theories. First, the companies were held individually and jointly liable under common law principles for the abatement of the nuisance and damage. The court said that it is time to recognize expressly that the law of liability has evolved so that a landowner is strictly liable to others for harm caused by toxic wastes that are stored on his property and flow onto the property of others. The net result is that those who use, or permit others to use, land for the conduct of abnormally dangerous activities are strictly liable for resultant damages.

The court concluded that the defendants have violated long-standing common law principles of landowner liability. Even if they did not intend to pollute or adhered to the standards of the time, all the parties remain liable. Those who poison the land must pay for its cure.

Secondly, the defendant companies were found liable under a 1979 amendment—passed after the mercury contamination occurred—to the Spill Compensation and Control Act. The court held that this amendment which expressly prohibits the discharge of hazardous substances has retroactive application to occurrences prior to the May 1, 1977 the effective date of the Act if such discharge poses a substantial risk of imminent damage to the public health or safety or imminent and severe damage to the environment. Not only has the Legislature granted the Department of Environmental Protection the power to clean up preexisting spills, but it has also established retroactive strict liability. The amendment to the Spill Act merely established new remedies for improper activities. The Legislature has the power to make remedial civil legislation retroactive and in this case, has clearly expressed the intent to do so.

The judgment of the Appellate Division was therefore affirmed with minor modifications.

MISCELLANEOUS

Two Year Limitation In State Tax Uniform Procedure Law Applied To Bus Excise Tax Collected By Division of Motor Vehicles—Continental Trailways Inc. v. Director, Division of Motor Vehicles, 6 N.J. Tax 42 (Tax Court of New Jersey, September 28, 1983). The Tax Court held that the Bus Excise Tax which is collected by the Division of Motor Vehicles was in violation of the Commerce Clause of the Federal Constitution.

As a result the court held that the plaintiff was entitled to a refund of taxes paid to the Division of Motor Vehicles within the two year limitation period provided for in the State Tax Uniform Procedure Law **N.J.S.A. 54:48-1 et seq.** The court said that while by definition the statutory provision does not apply to the bus excise tax because the tax is not paid to the Director, Division of Taxation, there is no reason to distinguish among taxes paid to the State of New Jersey on the basis of which division of state government is the payee. Since the Legislature has decreed that a two year limitation should apply to refunds of taxes paid to the Division of Taxation, the same limitation should apply to refunds paid to the Division of Motor Vehicles. Limitations on tax refunds ensure the stability of government revenues.

Chapter 350, P.L. 1983 Dealing With Enforcement of A Foreign Judgment in New Jersey Courts Held Unconstitutional On Several Grounds—City of Philadelphia v. Wheeler, (Law Division 1983) (unreported). The City of Philadelphia obtained a Pennsylvania judgment against the defendant for unpaid city wage taxes, together with interest, costs and penalties. It sought enforcement of the judgment in New Jersey and challenged the provisions of Chapter 350, P.L. 1983 (approved September 29, 1983) which the Law Division of the Superior Court held unconstitutional on several grounds.

Section 1 which recognizes the due process requirements of enforcing foreign judgments found in the prior Act, is not challenged and survives by virtue of the severability clause in the Act.

Section 2 violates the full faith and credit clause of the United States Constitution insofar as it places the burden of proving that the foreign court had jurisdiction on the party seeking to enforce the foreign judgment.

When suit is brought on a foreign judgment the full faith and credit clause permits inquiry into the jurisdiction of the foreign court, but the burden of proving the absence of jurisdiction is on the one who challenges the judgment.

Section 3 which would deny enforcement of the foreign judgment if the claim that produced it had not been sued on within the time fixed by New Jersey's statute of limitations violates the full faith and credit clause. Under this constitutional clause, inquiry can only be made into jurisdiction. Compliance with New Jersey's statute of limitations does not address jurisdiction.

Section 4 which bars any penalty violates the full faith and credit clause as interpreted by **Philadelphia v. Austin,** 86 NJ 55 (1981) and **Philadelphia v. Smith,** 82 NJ 429 (1980). These cases hold that the full faith and credit clause requires New Jersey to enforce the Philadelphia wage tax judgments, including judgments for penalties assessed by the wage tax ordinance, since the "penalties" are not truly penal but rather compensatory.

Section 7 which singles out Philadelphia wage tax judgments as the only foreign judgments subject to the Act violates the equal protection clause. Inhibiting a foreign jurisdiction's collection of taxes serves no legitimate state objective.

Judgment was entered declaring the pertinent sections of Chapter 350, P.L. 1983 unconstitutional on the grounds stated in the court opinion.

UNITED STATES SUPREME COURT

Texas Property Tax On Bank Shares Held Invalid Because The Tax Was Computed Without Any Deduction For The Value of United States Obligations—American Bank and Trust Company et al, v. Dallas County et al, U.S. Supreme Court, 51 LW 5181 July 5, 1983. The United States Supreme Court reversed the judgment of the Texas Court of Civil Appeals and held that a Texas property tax on bank shares which was computed on the basis of each bank's net assets without any deduction for the value of United States obligations held by the bank was invalid because it violated Rev. Stat. section 3701 as amended. The original statutory section exempted from taxation by or under State or municipal or local authorities all stocks, bonds, Treasury notes, and other obligations of the United States. The amended section 3701 extended the exemption to every form of taxation that would require that either the obligations or the interest thereon, or both, be considered, directly or indirectly, in the computation of the tax **with the exception only for nondiscriminatory franchise tax or other nonproperty taxes and for estate and inheritance taxes** (underscoring ours).

The court held that under the plain language of the 1959 amendment to section 3701, a tax is barred regardless of its form if federal obligations must be considered, either directly or indirectly, in computing the tax. Giving the words of amended section 3701 their ordinary meaning, there can be no question that federal obligations were considered in computing the bank shares tax at issue here. The express exceptions to the 1959 amendment—franchise taxes and estate and inheritance taxes—reinforce this conclusion.

The court said that Congress intended to sweep away formal distinctions and to invalidate all taxes measured directly or indirectly by value of federal obligations, **except those taxes specified in the amendment** (underscoring ours).

The court also held that the Texas tax was not authorized by Rev. Stat. section 5219, as amended. That statute provides only that States may not impose discriminatory taxes on national banks. Section 5219 is capable of coexistence with the plain language of section 3701, as amended, and there is no justification for construing section 5219 to create an inconsistency. The fact that section 5219 prior to amendment authorized the States to tax national banks in specified ways, including taxing bank shares and did not mention federal obligations, does not give implied consent to the taxation of federal obligations. The court also said that section 3701 as amended does not impliedly repeal the pre-amended version of section 5219. The court said that the doctrine disfavoring implied repeals is irrelevant here.

The judgment of the Texas Court of Civil Appeals was therefore reversed.

APPENDIX I

MISCELLANEOUS STATISTICAL TABLES 174
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS 184
CALENDAR OF TAX EVENTS 192
CORPORATION BUSINESS TAX CALENDAR 194
LOCAL PROPERTY TAX CALENDAR 197

TABLE 20
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama	4%	11¢	16.5¢	5%	*2%—5%
Alaska	None	8	8	*1—9.4	None
Arizona	5	13	15	*2.5—10.5	*2—8
Arkansas	4	9.5	21	*1—6	*1—7
California	4.75	9	10	9.6	*1—11
Colorado	3.5	12	15	5	*2.5—8
Connecticut	7.5	15	26	11.5	None
Delaware	None	11	14	8.7	*1.3—12.2
Dist. of Columbia .	6	15.5	13	9	*2—11
Florida	5	4	21	5	None
Georgia	3	7.5	12	6	*1—6
Hawaii	4	12.5—15	40%	*5.85-6.435	*2.25—11
Idaho	4	14.5	9.1	7.7	*2—7.5
Illinois	5	12	12	4.8	3
Indiana	5	11.1	10.5	3	3
Iowa	4	13	18	*6—12	*.5—13
Kansas	3	11	16	4.5	*2—9
Kentucky	5	10	3	*3—6	*2—6
Louisiana	4	16	16	*4—8	*2—6
Maine	5	14	20	*3.5—8.93	*1—10
Maryland	5	13.5	13	7	*2—5
Massachusetts	5	11	26	8.33	5, 10
Michigan	4	15	21	2.35	6.1
Minnesota	6	17	18	*6—12	*1.6—16
Mississippi	6	9	11	*3—5	*3—5
Missouri	4.125	7	13	5	*1.5—6
Montana	None	15	16	6.75	*2—11
Nebraska	4	14.9	18	*4.75—6.65	19

TABLE 20
MAJOR STATE TAX RATES—Continued

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Nevada	5.75	10.25	15	None	None
New Hampshire	None	14	17	8	5
New Jersey	6	8	25	9	*2—3.5
New Mexico	3.75	11	12	*4.8—7.2	*.7—7.8
New York	4	8	21	10	*2—14
North Carolina	3	12	2	6	*3—7
North Dakota	4	13	18	*3—10.5	*2—9
Ohio	5	12	14	*5.1—9.2	*.95—9.5
Oklahoma	3	9	18	4	*.5—6
Oregon	None	9	19	7.5	*4.2—10.8
Pennsylvania	6	12	18	10.5	2.45
Rhode Island	6	13	23	9	24.9
South Carolina	5	13	7	6	*2—7
South Dakota	4	13	15	None	None
Tennessee	4.5	9	13	6	6
Texas	4	5	18.5	None	None
Utah	4.125	11	12	5	*2.25-7.75
Vermont	4	13	17	*6—9	24
Virginia	3	11	2.5	6	*2—5.75
Washington	6.5	18	23	None	None
West Virginia	5	10.5	17	*6—7	*2.1—13
Wisconsin	5	16	25	7.9	*3.4—10
Wyoming	3	8	8	None	None
Federal	—	9	16	*15—46	*11—50

*Graduate Rates.

TABLE 25
STATE AND LOCAL TAXES FISCAL YEAR 1982
($ Millions)

State	(1) Total Tax	(2) Property Tax	(3) Col. 2 as a % of Col. 1	(4) Rank of Col. 3
Alabama	$ 2,973.3	$ 346.8	11.7%	50
Alaska	2,813.0	361.2	12.8	48
Arizona	2,880.3	897.2	31.1	24
Arkansas	1,666.2	357.3	21.4	40
California	32,481.4	8,324.0	25.6	35
Colordado	3,433.7	1,201.8	35.0	17
Connecticut	4,115.0	1,755.7	42.7	6
Delaware	722.1	109.5	15.2	45
Florida	9,221.4	3,155.9	34.2	20
Georgia	5,166.9	1,390.0	26.9	31
Hawaii	1,381.2	254.4	18.4	41
Idaho	810.8	222.7	27.5	27
Illinois	13,678.3	4,865.7	35.6	15
Indiana	4,810.0	1,701.8	35.4	16
Iowa	3,292.6	1,272.5	38.6	12
Kansas	2,529.5	1,013.0	40.0	11
Kentucky	3,129.9	549.9	17.6	43
Louisiana	4,632.7	566.0	12.2	49
Maine	1,150.6	431.4	37.5	14
Maryland	5,368.0	1,431.0	26.7	32
Massachusetts	7,762.4	2,925.8	37.7	13
Michigan	11,396.6	4,843.1	42.5	7
Minnesota	5,256.8	1,392.0	26.5	33
Mississippi	1,893.3	409.9	21.7	39
Missouri	4,144.0	1,126.8	27.2	29
Montana	965.4	457.8	47.4	2
Nebraska	1,645.2	704.8	42.8	5
Nevada	1,013.8	184.8	18.2	42
New Hampshire	852.4	526.9	61.8	1
NEW JERSEY	9,964.9	4,353.7	43.7	3
New Mexico	1,488.0	199.1	13.4	47
New York	31,427.4	10,079.4	32.1	23
North Carolina	5,204.8	1,210.9	23.3	38
North Dakota	738.4	199.6	27.0	30
Ohio	10,504.4	3,544.7	33.7	22
Oklahoma	3.659.0	525.1	14.4	46
Oregon	2,954.3	1,271.0	43.0	4
Pennsylvania	13,239.2	3,458.5	26.1	34
Rhode Island	1,157.9	486.0	42.0	9
South Carolina	2,628.4	625.8	23.8	37
South Dakota	633.0	266.4	42.1	8
Tennessee	3,544.9	895.1	25.3	36
Texas	15,359.3	5,212.3	33.9	21
Utah	1,477.8	404.2	27.4	28
Vermont	565.4	231.8	41.0	10
Virginia	5,509.6	1,606.1	29.2	26
Washington	4,841.5	1,431.6	29.6	25
West Virginia	1,861.6	311.7	16.7	44
Wisconsin	5,928.0	2,067.9	34.9	19
Wyoming	1,196.6	417.8	34.9	19
United States Totals	$265,071.6	$81,578.4	30.8%	—

Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: Bureau of Census. GOVERNMENTAL FINANCES IN 1981-1982. Table 5 & 24.
NOTE: Same rank applies in case of ties.

TABLE 21

SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1982-1983 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

	1983				1982			
Type of Business	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)
Exempt Organization	296	$ 440	$ 1	$ 440	300	$ 323	$ —	$ 324
Manufacturing	9,542	111,803	29,452	141,255	9,583	80,288	20,857	101,145
Service	48,449	239,689	31,288	270,977	46,454	174,019	23,990	198,009
Wholesale	9,059	103,141	3,650	106,791	8,642	75,533	3,067	78,599
Construction	11,314	29,892	5,537	35,429	11,414	22,693	4,720	27,413
Retail	87,864	1,165,262	19,057	1,184,319	87,650	868,088	11,992	880,080
Government	17	66	—	66	14	33	—	33
Not Classified	3,747	44,918	1,732	46,650	3,377	32,438	1,585	34,024
Totals	170,288	$1,695,211	$90,717	$1,785,927	167,434	$1,253,415	$66,211	$1,319,627

(a) Totals may not add due to rounding.

TABLE 22

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR 1983

(Dollar Amounts in Thousands)

Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1983 Total Tax (b)	1982 Total Tax	% Change 1982-1983
Exempt Organizations	296	$ 34,140	$ 26,859	$ 7,281	$ 440	$ 1	$ 440	$ 324	36.1
Manufacturing	9,542	37,310,245	35,448,479	1,861,766	111,803	29,452	141,255	101,145	39.7
Service	48,449	19,668,888	15,686,140	3,982,748	239,689	31,288	270,977	198,009	36.9
Wholesale	9,059	28,817,851	27,103,699	1,714,152	103,141	3,650	106,791	78,599	35.9
Construction	11,314	4,538,089	4,041,034	497,055	29,892	5,537	35,429	27,413	29.2
Retail	87,864	56,996,102	37,633,443	19,362,659	1,165,262	19,057	1,184,319	880,080	34.6
Government	17	2,490	1,384	1,106	66	—	66	33	102.8
Not Classified	3,747	3,580,319	2,833,716	746,603	44,918	1,732	46,650	34,024	37.1
Totals	170,288	$150,948,124	$122,774,754	$28,173,370	$1,695,211	$90,717	$1,785,927	$1,319,627	35.3%

(a) Ratio of sales tax to taxable receipts exceeds 6% because tax on fractional parts of $1 averages slightly more than 6 cents.

(b) Totals may not add due to rounding.

TABLE 23

NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR

(Collection Amounts in Millions)

			Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollars	
Year	Population[1] (Thousands)	Price Multiplier[2] 1970=100	Amount	Per Capita	Amount	Per Capita	Amount[3]	Per Capita	Amount	Per Capita
1960	6,105	155.5	$ 277.6	45.47	$ 431.7	70.70	$ 834.7	136.72	$1,298.0	212.61
1961	6,275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6,555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6,690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168.65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.3	1,707.1	230.81	1,404.9	189.95	2,549.6	344.73	2,098.3	283.71
1974	7,414	74.2	1,837.1	247.79	1,363.1	183.86	2,725.9	367.67	2,022.6	272.81
1975	7,434	68.0	1,913.8	257.44	1,301.4	175.06	2,984.8	401.51	2,029.7	273.03
1976	7,336	63.7	2,193.0	298.94	1,396.9	190.41	3,309.0	451.06	2,107.8	287.32
1977	7,329	60.0	2,945.7	401.92	1,768.2	241.26	3,205.2	437.33	1,923.1	262.40
1978	7,327	55.0	3,154.9	430.58	1,735.2	236.82	3,278.0	447.38	1,802.9	246.06
1979	7,332	49.9	3,430.3	467.84	1,710.3	233.26	3,441.1	469.33	1,715.7	234.00
1980	7,364	46.1	3,866.4	524.04	1,782.6	242.08	3,743.5	508.35	1,726.0	234.38
1981	7,404	42.4	4,615.6	623.39	2,034.6	274.79	4,134.8	558.45	1,753.6	236.85
1982	7,438	39.7	5,118.8	688.20	2,033.3	273.36	4,495.4	604.38	1,785.6	240.07
1983	7,468	37.3	5,626.0	753.35	2,099.7	281.15	4,848.7	649.26	1,809.6	242.31

[1] U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.

[2] U.S. Department of Commerce, Survey of Current Business, P. 16 April 1984. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

[3] Division of Taxation Annual Reports, 1960-1983.

TABLE 24
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1982

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Alabama	$ 2,973.3	$ 2,195.8	$ 777.5	9.23%	44	6.82%	27	2.41%	44	$ 759.08	48	$560.58	40	$198.49	46
Alaska	2,813.0	2,539.2	273.8	49.64	1	44.81	1	4.83	12	6,681.71	1	6,031.35	1	650.36	3
Arizona	2,880.3	1,856.0	1,024.3	10.57	26	6.81	28	3.76	29	1,004.99	33	647.59	28	357.40	28
Arkansas	1,666.2	1,263.7	402.5	9.02	48	6.84	26	2.18	48	725.38	50	550.15	43	175.23	48
California	32,481.4	21,818.7	10,662.7	11.26	18	7.56	18	3.70	30	1,330.77	7	893.92	7	436.85	20
Colorado	3,433.7	1,690.0	1,743.6	10.33	30	5.08	48	5.24	6	1,134.36	20	558.31	42	576.02	5
Connecticut	4,115.0	2,339.5	1,775.5	10.25	33	5.82	37	4.42	17	1,322.73	8	752.01	17	570.72	6
Delaware	722.1	594.8	127.3	10.88	23	8.96	6	1.92	50	1,213.61	14	999.66	4	213.95	43
Florida	9,221.4	5,555.9	3,665.4	8.91	49	5.37	45	3.54	33	888.55	40	535.35	46	353.19	29
Georgia	5,166.9	3,281.1	1,885.8	10.38	28	6.59	31	3.79	28	926.30	37	588.22	37	338.08	32
Hawaii	1,381.2	1,066.2	315.0	12.76	6	9.85	4	2.91	38	1,466.24	4	1,131.85	3	334.39	34
Idaho	810.8	578.6	232.2	9.46	42	6.75	29	2.71	42	834.16	45	595.27	36	238.89	42
Illinois	13,678.3	7,429.3	6,249.0	10.31	32	5.60	42	4.71	14	1,197.02	16	650.15	26	546.86	9
Indiana	4,810.0	3,063.7	1,746.4	9.05	47	5.76	39	3.29	35	878.38	42	559.48	41	318.92	35
Iowa	3,292.6	1,997.0	1,295.7	10.84	24	6.58	32	4.27	19	1,133.43	21	687.44	23	446.02	18
Kansas	2,529.5	1,442.7	1,086.8	9.82	39	5.60	42	4.22	20	1,062.82	28	606.18	34	456.64	16
Kentucky	3,129.9	2,491.1	638.9	10.15	35	8.08	10	2.07	49	855.63	43	681.00	24	174.66	49
Louisiana	4,632.7	3,127.2	1,505.5	11.30	17	7.63	15	3.67	31	1,065.97	27	719.56	19	346.41	31
Maine	1,150.6	731.0	419.6	11.90	12	7.56	18	4.34	18	1,020.94	31	648.62	27	372.32	26
Maryland	5,368.0	3,193.1	2,174.9	10.97	22	6.53	33	4.45	16	1,269.63	10	755.23	15	514.40	13
Massachusetts	7,762.4	4,803.7	2,958.8	12.08	9	7.48	20	4.61	15	1,353.04	5	837.32	11	515,74	12
Michigan	11,396.8	6,307.2	5,089.6	11.48	15	6.35	34	5.12	8	1,251.71	11	692.72	21	558.99	7
Minnesota	5,256.8	3,799.4	1,457.4	11.92	11	8.62	7	3.31	34	1,272.52	9	919.73	5	352.80	30
Mississippi	1,893.3	1,462.3	431.0	10.10	37	7.80	12	2.30	47	743.35	49	574.13	39	169.22	50
Missouri	4,144.0	2,313.1	1,831.0	8.69	50	4.85	49	3.84	27	842.45	44	470.24	48	372.23	27

TABLE 24 (Continued)

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1983

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	965.4	529.1	436.3	12.94	5	7.09	24	5.85	3	1,206.75	15	661.37	25	545.37	10
Nebraska	1,645.2	860.5	784.7	10.06	38	5.26	46	4.80	13	1,043.25	29	545.66	44	497.59	15
Nevada	1,013.8	745.5	268.3	10.36	29	7.62	16	2.74	41	1,172.02	17	861.85	9	310.17	38
New Hampshire	852.4	325.5	526.9	9.12	45	3.48	50	5.64	4	902.97	39	344.81	50	558.16	8
NEW JERSEY	9,964.9	5,577.2	4,387.6	11.10	20	6.21	35	4.89	11	1,346.43	6	753.57	16	592.84	4
New Mexico	1,488.0	1,226.5	261.4	13.14	4	10.83	3	2.31	46	1,101.41	25	907.85	6	193.49	47
New York	31,427.4	15,438.0	15,989.4	15.57	3	7.65	14	7.92	1	1,791.65	3	880.11	8	911.54	1
North Carolina	5,204.8	3,790.0	1,414.7	10.11	36	7.36	23	2.75	40	879.04	41	640.09	29	238.93	41
North Dakota	738.4	532.6	205.7	10.98	21	7.92	11	3.06	36	1,117.10	22	805.75	14	311.20	36
Ohio	10,504.4	5,819.5	4,684.9	9.45	43	5.23	47	4.21	21	976.15	34	540.80	45	435.36	21
Oklahoma	3,659.0	2,713.0	946.0	11.52	14	8.54	8	2.98	37	1,145.94	19	849.67	10	296.27	40
Oregon	2,954.3	1,552.3	1,402.0	11.14	19	5.85	36	5.29	5	1,108.14	24	582.26	38	525.88	11
Pennsylvania	13,239.2	8,185.6	5,053.6	10.76	25	6.65	30	4.11	24	1,115.73	23	689.84	22	425.89	23
Rhode Island	1,157.9	674.8	483.1	11.97	10	6.97	25	4.99	10	1,222.70	13	712.57	20	510.14	14
South Carolina	2,628.4	1,959.2	669.2	10.32	31	7.70	13	2.63	43	832.30	46	620.39	31	211.91	44
South Dakota	633.0	328.8	304.2	10.45	27	5.43	44	5.02	9	920.06	38	477.91	47	442.15	19
Tennessee	3,544.9	2,146.2	1,398.6	9.10	46	5.51	43	3.59	32	765.14	47	463.24	49	301.88	39
Texas	15,359.3	9,099.8	6,259.4	9.69	41	5.74	40	3.95	26	1,011.41	32	599.22	35	412.18	25
Utah	1,477.8	950.9	526.9	11.71	13	7.54	19	4.18	23	944.28	36	607.60	32	336.68	33
Vermont	565.4	332.3	233.1	12.57	7	7.39	22	5.18	7	1,087.31	26	639.04	30	448.27	17
Virginia	5,509.6	3,235.8	2,273.8	9.81	40	5.76	39	4.05	25	1,034.28	30	607.43	33	426.84	22
Washington	4,841.5	3,528.4	1,313.1	10.18	34	7.42	21	2.76	39	1,146.73	18	835.72	12	311.01	37
West Virginia	1,861.6	1,468.9	392.7	11.38	16	8.98	5	2.40	45	949.80	35	749.44	18	200.36	45
Wisconsin	5,928.0	3,934.5	1,993.5	12.46	8	8.27	9	4.19	22	1,249.58	12	829.36	13	420.22	24
Wyoming	1,196.8	762.5	434.3	20.86	2	13.29	2	7.57	2	2,365.22	2	1,506.92	2	858.30	2
United States Totals	$265,071.6	$162,657.7	$102,413.6	11.06		6.79		4.27		1,154.99		$ 708.75		446.24	

1. State and Local taxes differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applies in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1981-1982. Table 5 & 27.

TABLE 26
CORPORATION TAX RETURNS BY TOTAL TAX LIABILITY
(Dollar Amounts in Thousands)
1982

Total Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	78,055	$ 2,660	$ 228	$ 1,605	$ 6,252	$ 168	$ 2,782
$ 100 Under 200	15,894	1,465	810	1,228	3,251	61	816
200 Under 300	8,666	1,023	1,100	1,103	2,568	50	1,030
300 Under 400	6,297	924	1,257	1,136	2,129	32	1,476
400 Under 500	4,978	835	1,396	1,124	1,955	36	1,692
500 Under 1,000	14,023	3,136	6,894	5,067	7,648	169	8,427
1,000 Under 2,000	12,605	4,343	13,618	8,864	11,301	215	16,376
2,000 Under 3,000	6,392	3,262	12,437	7,512	8,895	251	15,053
3,000 Under 4,000	3,836	2,623	10,702	6,329	7,204	159	13,058
4,000 Under 5,000	2,840	2,298	10,408	6,001	6,482	143	12,687
5,000 Under 10,000	6,332	7,963	36,441	20,664	22,179	439	43,364
10,000 Under 25,000	4,321	12,522	53,898	30,353	34,042	565	65,465
25,000 Under 50,000	1,719	11,483	48,858	26,862	30,715	403	59,665
50,000 Under 75,000	611	6,144	31,325	16,141	20,304	163	42,325
75,000 Under 100,000	313	4,294	22,726	12,127	12,122	141	28,482
$100,000 and Up	998	43,765	324,723	158,578	153,682	1,943	392,115
Totals	167,880	$108,739	$576,822	$304,695	$330,728	$4,941	$704,814

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 27
CORPORATION TAX RETURNS BY NET INCOME TAX LIABILITY
(Dollar Amounts in Thousands)
1982

Net Income Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	102,032	$ 40,343	$ 607	$ 18,901	$ 55,223	$ 593	$ 30,147
$ 100 Under 200	7,909	838	1,158	1,001	1,633	30	1,460
200 Under 300	5,666	623	1,401	1,054	1,440	27	1,741
300 Under 400	4,370	568	1,515	1,059	1,361	29	1,903
400 Under 500	3,537	494	1,584	1,039	1,320	36	1,856
500 Under 1,000	10,860	2,649	7,843	5,111	5,779	135	9,668
1,000 Under 2,000	10,371	2,901	14,810	8,611	8,832	216	17,517
2,000 Under 3,000	5,401	2,455	13,223	7,428	7,300	205	16,113
3,000 Under 4,000	3,415	1,901	11,836	6,435	6,491	166	13,707
4,000 Under 5,000	2,418	1,812	10,824	5,976	5,807	136	12,748
5,000 Under 10,000	5,338	5,611	37,469	20,078	20,183	358	43,466
10,000 Under 25,000	3,514	7,225	53,935	27,954	28,235	498	62,103
25,000 Under 50,000	1,438	6,363	50,024	25,203	25,427	368	57,510
50,000 Under 75,000	510	3,964	31,400	15,139	18,334	150	41,583
75,000 Under 100,000	275	3,088	23,731	12,058	11,662	136	29,202
$100,000 and Up	826	27,874	315,463	147,645	131,702	1,857	364,085
Totals	167,880	$108,739	$576,822	$304,695	$330,728	$4,941	$704,814

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

CORPORATION TAX RETURNS
BY NET WORTH TAX LIABILITY
(Dollar Amounts in Thousands)
1982

Net Worth Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	110,194	$ 4,183	$ 26,636	$ 19,021	$ 15,115	$ 721	$ 33,380
$ 100 Under 200	20,010	2,844	18,776	10,380	10,350	307	21,769
200 Under 300	8,116	1,971	12,931	7,168	7,208	233	15,048
300 Under 400	5,318	1,839	10,803	6,068	6,373	146	12,404
400 Under 500	3,720	1,659	10,550	5,719	6,180	148	12,017
500 Under 1,000	8,747	6,117	37,207	20,189	21,964	341	42,661
1,000 Under 2,000	5,210	7,278	43,363	23,306	28,322	318	56,056
2,000 Under 3,000	1,900	4,635	28,657	15,036	16,252	237	33,630
3,000 Under 4,000	1,087	3,744	22,855	11,266	12,729	99	26,385
4,000 Under 5,000	644	2,872	18,954	9,213	10,753	135	21,428
5,000 Under 10,000	1,351	9,409	56,670	29,006	31,034	346	65,301
10,000 Under 25,000	959	14,712	75,801	39,286	42,399	555	91,308
25,000 Under 50,000	336	11,857	59,868	29,368	27,906	329	76,156
50,000 Under 75,000	99	6,068	22,726	12,481	12,850	232	28,535
75,000 Under 100,000	55	4,677	18,644	10,272	10,178	76	24,609
$100,000 and Up	134	24,876	112,379	61,915	71,117	718	144,126
Totals	167,880	$108,739	$576,822	$304,695	$330,728	$4,941	$704,814

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess [*3]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b[*1]	2 years 54:49-14[*2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:40A-7	3 years to assess[*3]	2 years 54:49-14[*2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11[*2]	(1) 5 years for assessment of additional tax 54:10A-19.1[*1] (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:40-14[*2] if no assessment has been made[*5]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*3]	(1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*6] 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*6] 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person[*8] 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree[*7] 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person[*8] 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34 (9) Violation of Act when no penalty provided—$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)[*2]
4. 5 years[*3]	(1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*3] (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*3]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Contined)

TAX	PENALTIES AND INTERESTS*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14*[2]
6. EMERGENCY TRANSPORTATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:8A-53	(1) 3-1/2 years after return is filed except where return omits more than 25% of income, then 6-1/2 years, except wheen a return is willfully false or fraudulent and where no return has been filed, etc. 54:8A-55	(1) 2 years 54:40-14*[2] (2) 5 years where deduction disallowed for one year and allowed other years 54:8A-55
7. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:9-5(a)—9% annum, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
8. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*3] (2) False swearing to evade tax—crime of the fourth degree[*7] 54:52-2[*3] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*7]	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 7 years[*3]	Failure to file or filing false or fraudulent report—crime of the fourth degree[*7] 54:8A-54	30 days to appeal assessment to the Director 54:8A-55[*3] 90 days to Tax Court—Rule 8:4-1(b)
7. 2 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree[*7] 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
8. 20 years[*3]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree[*7] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
9. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:39-64(b)	3 years to assess*[3]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67
10. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month*[3]	2 years*[3]	2 years*[3]
11. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32B-26	3 years*[1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
12. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16*[1]	2 years 54:49-14*[2] 54:49-16*[2]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree 54:39-55[*9] (2) Making any false statements—crime of the fourth degree 54:39-55[*9] (3) Concealing any material fact—crime of the fourth degree 54:39-55[*9] (4) Obtaining fuel falsely—crime of the fourth degree[*7] 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-39
10. 2 years[*3]	False swearing, perjury—crime of the fourth degree[*7] 54:52-2[*7] 54:30A-19 and 54:30A-55	Within 90 days to Tax Court—Rule 8:4-1(b)
11. 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] 54:32B-26	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court-Rule 8:4-1(b)
12. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*3] (2) False swearing to evade tax—crime of fourth degree[*7] 54:52-2[*3] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*3]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[*1]	REFUNDS
13. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum	NONE	2 years 54:49-14[*2] and 54:49-16[*2]
14. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16
15. WAGE REPORTING ACT	Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to $1 per employee, second failure up to $5 per employee, third and subsequent failures up to $25 per employee.	Not a taxing law	Not a taxing law
16. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:32C-12, 13	3 years to assess[*3]	2 years N.J.S.A. 54:49-14[*2] and N.J.S.A. 54:49-16[*2]
17. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
18. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree*7—58:10-23.11h(f) (2) False swearing to evade tax—crime of the fourth degree*7—54:52-2*2 (3) Giving false information—up to $25,000—58:10.23.11u	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court
14. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree*7—54:52-1*2 (2) False swearing to evade tax—crime of the fourth degree*7—54:52-2*2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree*7 54:52-4*2	(1) Within 30 days to the Director 54:48-18*2 (2) Subject to rules of Tax Court
15. 3 years*3	Follow criminal penalties under #14 (State Tax Uniform Procedure Law)	Follow appeals under #14 (State Tax Uniform Procedure Law)
16. 3 years, N.J.S.A. 54:32C-7	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person*8 N.J.S.A. 54:32C-13	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
17. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—13:1 E-95e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
18. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court

*1 Except for willfully false or fraudulent return, or no return
*2 State Tax Uniform Procedure Law governs
*3 Administrative Decision
*4 From second month after tax due
*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)
*6 Crime of third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.
*7 Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.
*8 Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.
*9 See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th.				Licenses
2 Financial Business				By April 15th.	
3 Business Personal Property			Sept. 15th Feb. 15th.		
4 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
5 Corporation Business	Due 15th day of 4th month after close of accounting period.				
6 Corporation Income	Due 15th day of 4th month after close of accounting period.				
7 Emergency Transportation		April 30-July 31 Oct. 31-Jan. 31		By April 15th.[1]	
8 Gross Income				By April 15th.[1]	
9 Insurance Premiums				By March 1st.	
10 Local Property		Feb., May, Aug. & Nov. 1			
11 Motor Fuels	Monthly by 22nd				Inventories
12 Sales and Use	Remittance when $100 or more	Jan., April, July & Oct. 20			
13 Savings Institution	Due 3¼ months after close of the companies accounting period				
14 Spill Compensation	Monthly by the 20th				
15 Railroad Property (class II)				Dec. 1st.	
16 Railroad Franchise				June 15th	
17 Public Utility Franchise (for municipal use)				*May, Sept. & Dec.	
18 Public Utility Gross Receipts (for municipal use)				*May, Sept., & Dec.	
19 Public Utility Excise (for state use)				May 1st.	
20 Local Assistance Fund			July 5 Oct. 1		
21 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
22 Sanitary Landfill	Monthly by the 20th				
23 State Recycling	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

CALENDAR OF TAX EVENTS
DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2		Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3			Within Three Months	**	***	
4						
5			Within Three Months	**	***	Jan. 1st. after tax is due
6			Within Three Months			
7	By the last day of February					
8	By the last day of February					
9	By March 1st.					
10		Oct. 1st.	By Aug. 15th.			
11			Within One Year			
12						
13			Within Three Months			Jan. 1st. after tax is due
14						
15	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15	
16	April 1st.	June 1st.	1st Tuesday in September			
17	Sept. 1 & Feb. 1	May 1st.	Within 90 days	On or Before May 1	Before January 1st.	
18	Sept. 1 & Feb. 1	May 1st.		On or Before May 1		
19	Sept. 1 & Feb. 1	April 1st	Within 90 days	On or Before April 1		
20						
21						
22						
23						

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A-16.)
First Monday in January. (On or before.)	Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.)
December 1. (On or before.)	In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.)
Within 90 days	Appeal to Tax Court must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within 90 days after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).)
After three months' delinquency	After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.)

INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)

March 1. (On or before.)	Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
March 1. (On or before.)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
April 1. (On or before.)	In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
May 1. (On or before.)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
June 1. (On or before.)	Insurance premium tax payment is due. (N.J.S.A. 54:18A—1.)
November 15. (On or before.)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)

December 31. (On or before.)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of the Division of Taxation. (N.J.S.A. 39:6—59.)

LOCAL PROPERTY TAX CALENDAR

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

JANUARY

DATES	CODE	
Jan. 1	A & C	Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11)
Jan. 1	A & C	Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39)
Jan. 1	C	Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6)
Jan. 1	C	Forward to recipients of prior year $250 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.)
Jan. 1	FO	Transfer of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59)
Jan. 1	FO	Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14)
Jan. 1	FO	Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.)
Jan. 1	FO	Ascertain passage of resolution designating tax search officer.
Jan. 1	FO	N.J. Health Benefit Fund Administrative expense payable.
Jan.7 (About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Jan. 10 (Before)	A	Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1)
Jan. 10	A	File with County Board of Taxation copy of "Initial Statement" and "Further Statement". (N.J.S.A. 54:4-4.4)
Jan. 10	A	Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35)
Jan. 10	A	Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26)
Jan. 10 (On or Before)	A	File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & $250 Property Taxation Deduction. (N.J.S.A. 54:4-36.1)
Jan. 10 (By)		Assessors to foward duplicate copies of Farmland Applications to L.P. & P.U.B.

Jan. 10 (After)	C	County Board of Taxation may permit tax collector to have custody of tax duplicate.
Jan. 15	FO	Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1)
Jan. 25	A, CBT	C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17)
Jan. 31 (Before)	FO	Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19)
Jan. 31 (By)	FO	Annual Debt Statement due by Chief Financial Officer.
Jan. 31 (By)	FO	Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation.

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

FEBRUARY

DATES	CODE	
Feb. 1 (On or Before)	A & C	All recipients of a $250 Property Tax Deduction for the pre tax year must file a statement with the municipal tax collector showing their income for the pre tax year and their anticipated income for the present year (N.J.S.A. 54:4-8.44a As amended)
Feb. 1	CBT	The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318)
Feb. 1	C	First installment of taxes due. (N.J.S.A. 54:4-66)
Feb. 10	A & C	Notice of Disallowance of $250 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of $10,000.
Feb. 10 (On or Before)	FO	Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of $5.00 per day.
Feb. 10 (By)	FO	Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74)
Feb. 15	FO	First Installment of County Taxes due. (N.J.S.A. 54:4-63.10)
Feb. 15	C & FO	County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22)

MARCH

DATES	CODE	
March 1	C	File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91)

March 1 (On or Before)	C	Disallowed $250 Property Tax Deduction recipients required to repay deduction previously granted. (N.J.S.A. 54:4-8.44a)
March 1	C	Disallowed $250 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a)
March 1	C	Annual Post-Tax Year Statement to be filed with municipal tax collector where $250 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1. (N.J.S.A. 54:4-8.44a As amended)
March 1 (On or Before)	FO	File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1)
March 1	FO	First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
March 1 (On or Before)		File applications for State Library Aid by the Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.)
March 10	CBT	C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18)
March 10	CBT	Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19)
March 29 (By)	FO	Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10)
March 31 (On or Before)	C	Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80)

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

APRIL

DATES	CODE	
Apr. 1 (By)	A, FO, CBT	Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42)
Apr. 1 (On or Before)	A, C, CBT	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Apr. 10 (On or Before)	CBT	County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 15	CBT	Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch.
Apr. 18	FO	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45)

Apr. 30 (By)	FO	Receipt by municipal of State Road Aid payment.

MAY

DATES	CODE	
May 1	C	Second installment of taxes due. (N.J.S.A. 54:4-66)
May 1 (On or Before)	C	File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1)
May 1	FO	Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6)
May 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
May 3 (On or Before)	CBT	Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52)
May 3 (On or Before)	CBT	County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52)
May 13 (On or Before)	C, CBT	Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55)
May 15	FO	Second installment of County taxes due. (N.J.S.A. 54:4-74)

JUNE

DATES	CODE	
June 1 (On or Before)	A & C	Assessor or Collector must notify all claimants of $250 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.)
June 1 (By)	FO	All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4)
June 1	FO	Franchise and Gross Receipts Taxes due municipality, first payment (25%). (N.J.S.A. 54:30A-62)
June 5 (On or Before)	C	Certification of $250 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T.
2nd Mon. in June	A	Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16)
June 14 (On or Before)	C	Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64)
June 14 (On or Before)	C	Certification of completed mailing of final tax bills to C.B.T.

June 15 (On or Before)	CBT	Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total $250 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52)
June 20 (On or Before)	FO	Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33)
June 30 (On or Before)	C	Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2)
June 30	FO	School levy payments to be verified at end of school fiscal period between paying municipality and recipient school district treasurers. Payment vertifications to be made by municipal treasurer or other authorized paying officer.
June 30 (By)	FO	Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966)

JULY

DATES	CODE	
July 1 (On or Before)	A	On or before July 1, the assessors shall mail to each taxpayer whose land has been assessed for the tax year under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year together with a notice that the completed form is required to be filed with the assessor on or before August 1. (N.J.S.A. 54:4-23.15a)
July 1 (On or Before)	C	Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.)
July 1 (after)	C	Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19)
July 1	FO	Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31.
July 1	FO	Municipality's annual payment: Public Employees' Retirement System.
July 5	FO	Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.)
July 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
July 15 (On or Before)	A & C	Homestead Tax Rebate checks to be mailed to all qualified property owners. (N.J.S.A. 54:4-3.92d)

AUGUST

DATES	CODE	
Aug. 1 (On or Before)	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a)
Aug. 1	C	Third installment of taxes due. (N.J.S.A. 54:4-66)
Aug. 1 (On or Before)	C, FO	Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36)
Aug. 1	FO	Third installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Aug. 3	A	All SR-1A forms showing information on sales transactions to be used in compiling the Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3.
Aug. 15 (On or Before)	A & C & CBT	Taxpayers and taxing district may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds $750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21)
Aug. 15	FO	Third installment of County taxes due. (N.J.S.A. 54:4-74)

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

SEPTEMBER

DATES	CODE	
Sept. 1 (On or Before)	A	With respect to the post tax year and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48)
Sept. 1 (By)	FO	All school audits shall be completed and filed not later than three months after the end of the school fiscal year.
Sept. 1	FO	Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62)
Sept. 15 (On or Before)	A	Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c)
Sept. 30 (After)	FO	Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services.

OCTOBER

DATES	CODE	
Oct. 1	A	All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A. 54:4-23, 54:4-35)
Oct. 1	A & C	All required conditions for a veteran's $50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.)
Oct. 1	A & C	Required conditions for $250 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.)
Oct. 1 (On or Before)	A	Initial application (Form F.S. #1 for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50)
Oct. 1 (On or Before)	A	The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20)
Oct. 1 (On or Before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.)
Oct. 1	A & C	Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5)
Oct. 1	A & C	Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17)
Oct. 1 (On or Before)	A	Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61)
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28)
Oct. 1	A	In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96)
Oct. 1	A	All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for $50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.)
Oct. 1	FO	Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.)

Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.

Oct. 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Oct. 10 (On or About)	C	Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17)
Oct. 25 (Before)	C	Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19)

NOVEMBER

DATES	CODE	
Nov. 1	A	Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file an Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4)
Nov. 1	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended)
Nov. 1	C	Fourth installment of taxes due. (N.J.S.A. 54:4-66)
Nov. 1	C	Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20)
Nov. 1	C	Added assessment taxes payable. (N.J.S.A. 54:4-63.8)
Nov. 1	FO	Receipt of State payments for Veterans and $250 Property Tax Deductions. (N.J.S.A. 54A:10-1)
Nov. 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
Nov. 1 (After)	FO	Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58)
Nov. 1	FO	Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Nov. 15	A, C, CBT	Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26)
Nov. 15 (On or Before)	A, C, CBT	The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d)
Nov. 15	FO	Fourth installment of County taxes due. (N.J.S.A. 54:4-74)

DECEMBER

DATES	CODE	
Dec. 1 (On or Before)	A	Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.)
Dec. 1 (On or Before)	A & C	Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11)
Dec. 1 (On or Before)	A & C	Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39)
Dec. 1 (By)	C	Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64)
Dec. 1	FO	Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62)
Dec. 10 (On or Before)	FO	State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4)
Dec. 31 (On or Before)	FO	Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5)
Dec. 31 (On or Before)	A	Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38)
Dec. 31 (On or Before)	A & C	Applications for Veterans Deduction and $250 Property Tax Deduction for post-tax year must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13)
Dec. 31 (On or Before)	C	Applications for Veterans Deduction and $250 Property Tax Deduction for current year must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13)
Dec. 31	C	Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19)
Dec. 31	FO	All revenues to treasurer by officials handling moneys.
Dec. 31	FO	Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34)
Dec. 31	FO	Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2)

APPENDIX II

page
EFFECTIVE PROPERTY TAX RATES 208
TAX COURT OF NEW JERSEY 214
COUNTY BOARDS OF TAXATION 215
SUMMARY OF COUNTY TAX BOARD APPEALS 218
ASSESSORS AND COLLECTORS 220

NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1982-1984

	Effective Tax Rates		
County and District	1984	1983	1982
ATLANTIC COUNTY			
Absecon City	$2.11	$2.06	$1.84
Atlantic City	2.19	2.25	2.13
Brigantine City	1.36	1.30	1.31
Buena Bor.	2.41	2.55	2.21
Buena Vista Twp.	1.94	1.96	2.03
Corbin City	1.60	1.80	1.83
Egg Harbor City	3.33	2.97	2.78
Egg Harbor Twp.	1.96	1.80	1.61
Estell Manor City	1.98	1.80	2.07
Folsom Bor.	2.30	2.47	2.05
Galloway Twp.	2.07	2.05	2.10
Hamilton Twp.	2.09	2.09	2.03
Hammonton Town	2.30	2.20	2.24
Linwood City	2.53	2.37	2.33
Longport Bor.	.96	.99	.98
Margate City	1.50	1.36	1.38
Mullica Twp.	2.42	2.24	2.27
Northfield City	2.72	2.46	2.41
Pleasantville City	3.08	3.04	3.10
Port Republic City	2.16	2.00	1.90
Somers Point City	2.27	2.29	2.27
Ventnor City	1.51	1.53	1.53
Weymouth Twp.	2.39	1.84	1.77
BERGEN COUNTY			
Allendale Bor.	$2.53	$2.48	$2.53
Alpine Bor.	1.04	1.08	1.28
Bergenfield Bor.	2.95	2.95	2.97
Bogota Bor.	2.82	2.77	2.62
Carlstadt Bor.	1.40	1.36	1.32
Cliffside Park Bor.	2.04	1.92	2.06
Closter Bor.	2.54	2.62	2.64
Creskill Bcr.	2.39	2.40	2.49
Demarest Bor.	2.42	2.52	2.65
Dumont Bor.	3.00	2.88	2.86
East Rutherford Bor.	1.89	1.58	1.62
Edgewater Bor.	1.53	2.18	2.34
Elmwood Park Bor.	1.92	1.88	1.82
Emerson Bor.	2.52	2.53	2.44
Englewood City	3.48	3.50	3.68
Englewood Cliffs Bor.	1.17	1.15	1.32
Fair Lawn Bor.	2.27	2.22	2.23
Fairview Bor.	2.42	2.34	2.43
Fort Lee Bor.	2.05	1.99	2.11
Franklin Lakes Bor.	1.69	1.77	1.78
Garfield City	2.32	2.21	2.07

	Effective Tax Rates		
County and District	1984	1983	1982
BERGEN COUNTY (continued)			
Glen Rock Bor.	2.68	2.62	2.66
Hackensack City	2.94	2.78	2.89
Harrington Park Bor.	2.60	2.55	2.60
Hasbrouck Heights Bor.	2.22	2.20	2.21
Haworth Bor.	2.33	2.39	2.42
Hillsdale Bor.	2.72	2.72	2.79
Hohokus Bor.	1.89	1.87	1.95
Leonia Bor.	2.96	3.00	3.04
Little Ferry Bor.	2.34	2.53	2.36
Lodi Bor.	2.78	2.74	2.93
Lyndhurst Twp.	1.97	1.89	1.83
Mahwah Twp.	2.08	1.92	1.84
Maywood Bor.	2.31	2.27	2.23
Midland Park Bor.	2.35	2.29	2.47
Montvale Bor.	2.08	1.95	1.99
Moonachie Bor.	1.45	1.24	1.25
New Milford Bor.	2.65	2.63	2.65
North Arlington Bor.	2.29	2.29	2.31
Northvale Bor.	2.32	2.41	2.48
Norwood Bor.	2.33	2.35	2.40
Oakland Bor.	2.81	2.92	2.87
Old Tappan Bor.	2.10	2.19	2.30
Oradell Bor.	2.15	2.12	2.11
Palisades Park Bor.	2.27	2.36	2.33
Paramus Bor.	1.67	1.69	1.74
Park Ridge Bor.	2.72	2.68	2.75
Ramsey Bor.	2.63	2.60	2.67
Ridgefield Bor.	.65	.62	.58
Ridgefield Park Twp.	2.84	2.77	2.85
Ridgewood Village	2.75	2.79	2.85
Riveredge Bor.	2.47	2.44	2.49
Rivervale Twp.	2.69	2.61	2.59
Rochelle Park Twp.	1.65	1.60	1.58
Rockleigh Bor.	.76	.69	.68
Rutherford Bor.	2.65	2.64	2.69
Saddle Brook Twp.	1.70	1.77	1.87
Saddle River Bor.	1.04	1.08	1.13
South Hackensack Twp.	1.64	1.64	1.79
Teaneck Twp.	3.23	3.37	3.54
Tenafly Bor.	2.47	2.48	2.61
Teterboro Bor.	.92	.88	.83
Upper Saddle River Bor.	1.96	1.91	1.99
Waldwick Bor.	2.63	2.67	2.83
Wallington Bor.	2.00	2.01	1.78
Washington Twp.	2.47	2.43	2.57
Westwood Bor.	2.27	2.30	2.37
Woodcliff Lake Bor.	2.35	2.35	2.49
Wood-Ridge Bor.	1.74	1.82	1.71
Wyckoff Twp.	2.13	2.16	2.16

County and District	Effective Tax Rates 1984	1983	1982
BURLINGTON COUNTY			
Bass River Twp.	$2.45	$2.70	$2.31
Beverly City	2.81	2.88	2.80
Bordentown City	2.74	2.75	2.75
Bordentown Twp.	2.65	2.69	2.79
Burlington City	1.24	1.15	1.07
Burlington Twp.	2.22	2.02	2.13
Chesterfield Twp.	2.27	2.31	2.34
Cinnaminson Twp.	2.39	2.26	2.34
Delanco Twp.	2.56	2.66	2.72
Delran Twp.	2.44	2.39	2.48
Eastampton Twp.	2.86	2.82	2.94
Edgewater Park Twp.	2.53	2.51	2.56
Evesham Twp.	2.25	2.31	2.34
Fieldsboro Bor.	1.91	2.24	2.34
Florence Twp.	2.34	2.36	2.39
Hainesport Twp.	2.79	2.68	2.56
Lumberton Twp.	2.34	2.31	2.28
Mansfield Twp.	2.02	2.07	2.10
Maple Shade Twp.	2.47	2.52	2.24
Medford Twp.	2.33	2.37	2.40
Medford Lakes Bor.	2.51	2.54	2.58
Moorestown Twp.	2.37	2.46	2.44
Mount Holly Twp.	2.94	2.86	2.98
Mount Laurel Twp.	2.31	2.31	2.39
New Hanover Twp.	2.29	2.32	2.37
North Hanover Twp.	1.58	1.58	1.63
Palmyra Bor.	2.62	2.56	2.57
Pemberton Bor.	2.91	2.79	2.71
Pemberton Twp.	2.57	2.70	2.70
Riverside Twp.	2.24	2.20	2.19
Riverton Bor.	2.64	2.72	2.73
Shamong Twp.	2.34	2.38	2.57
Southampton Twp.	1.86	1.84	1.78
Springfield Twp.	2.09	2.10	2.15
Tabernacle Twp.	2.18	2.21	2.44
Washington Twp.	1.87	2.06	2.15
Westampton Twp.	2.74	2.84	2.75
Willingboro Twp.	3.02	2.99	3.29
Woodland Twp.	1.59	2.67	2.26
Wrightstown Bor.	2.41	2.50	2.62
CAMDEN COUNTY			
Audubon Bor.	$3.33	$3.28	$3.30
Audubon Park Bor.	5.39	4.91	5.07
Barrington Bor.	3.44	3.30	3.46
Bellmawr Bor.	3.39	3.37	3.31
Berlin Bor.	2.94	2.84	2.97
Berlin Twp.	3.25	3.20	3.11
Brooklawn Bor.	2.87	2.85	2.86
Camden City	6.67	6.09	6.14
Cherry Hill Twp.	3.32	3.28	3.33
Chesilhurst Bor.	3.35	3.48	3.33
Clementon Bor.	3.39	3.47	3.60
Collingswood Bor.	3.26	3.16	3.23
Gibbsboro Bor.	3.00	3.00	3.09
Gloucester City	2.87	2.84	3.00
Gloucester Twp.	3.19	3.17	3.11
Haddon Twp.	3.14	3.14	3.17
CAMDEN COUNTY (continued)			
Haddonfield Bor.	2.98	3.02	3.10
Haddon Heights Bor.	3.13	3.08	3.22
Hi-Nella Bor.	2.71	3.11	4.31
Laurel Springs Bor.	3.10	3.18	3.32
Lawnside Bor.	3.46	3.30	3.32
Lindenwold Bor.	3.19	3.28	3.28
Magnolia Bor.	3.35	3.35	3.38
Merchantville Bor.	3.53	3.65	3.66
Mt. Ephraim Bor.	2.95	3.02	3.05
Oaklyn Bor.	3.18	3.21	3.23
Pennsauken Twp.	3.07	3.11	3.11
Pine Hill Bor.	3.36	3.36	3.31
Pine Valley Bor.	4.63	4.49	4.40
Runnemede Bor.	3.13	3.16	3.26
Somerdale Bor.	3.31	3.25	3.45
Stratford Bor.	2.86	2.90	2.98
Tavistock Bor.	1.46	1.77	1.77
Voorhees Twp.	2.83	2.78	2.76
Waterford Twp.	2.97	2.89	3.04
Winslow Twp.	2.60	2.65	2.70
Woodlynne Bor.	4.24	4.27	4.50
CAPE MAY COUNTY			
Avalon Bor.	$.96	$.89	$.92
Cape May City	1.83	1.91	2.17
Cape May Point Bor.	.87	.88	.91
Dennis Twp.	1.96	1.79	1.86
Lower Twp.	1.96	2.02	2.11
Middle Twp.	2.33	2.19	2.28
North Wildwood City	1.82	1.64	1.76
Ocean City	1.40	1.39	1.30
Sea Isle City	1.29	1.25	1.28
Stone Harbor Bor.	.96	1.01	1.06
Upper Twp.	.63	.57	.59
West Cape May Bor.	1.87	1.69	1.84
West Wildwood Bor.	1.93	1.98	2.20
Wildwood City	2.34	2.52	2.44
Wildwood Crest Bor.	1.48	1.47	1.40
Woodbine Bor.	2.34	2.62	2.71
CUMBERLAND COUNTY			
Bridgeton City	$3.84	$3.91	$3.87
Commercial Twp.	2.54	2.65	2.68
Deerfield Twp.	2.55	2.63	2.44
Downe Twp.	2.79	2.92	2.90
Fairfield Twp.	2.55	2.63	2.57
Greenwich Twp.	2.65	2.95	2.75
Hopewell Twp.	2.62	2.62	2.49
Lawrence Twp.	3.11	3.13	3.73
Maurice River Twp.	3.01	2.70	2.70
Millville City	2.96	3.05	2.90
Shiloh Bor.	2.88	2.83	2.56
Stow Creek Twp.	2.56	2.58	2.48
Upper Deerfield Twp.	2.18	2.10	2.16
Vineland City	2.87	3.02	2.94

ESSEX COUNTY

County and District	Effective Tax Rates 1984	1983	1982
Belleville Town	$3.62	$3.48	$3.63
Bloomfield Town	3.67	3.72	3.71
Caldwell Bor.	3.28	3.29	3.33
Cedar Grove Twp.	2.48	2.42	2.35
East Orange City	8.28	7.63	7.78
Essex Fells Bor.	2.37	2.45	2.57
Fairfield Bor.	2.45	2.45	2.48
Glen Ridge Bor.	4.10	4.09	4.14
Irvington Town	4.65	4.99	4.66
Livingston Twp.	2.46	2.54	2.64
Maplewood Twp.	3.84	3.91	3.86
Millburn Twp.	2.33	2.28	2.44
Montclair Town	3.90	3.99	4.04
Newark City	5.53	4.73	4.42
North Caldwell Bor.	2.74	2.90	2.96
Nutley Town	3.48	3.53	3.49
Orange City	5.80	5.71	5.58
Roseland Bor.	2.36	2.46	2.47
South Orange Village	4.24	4.18	4.23
Verona Bor.	3.37	3.33	3.47
West Caldwell Bor.	3.07	3.08	3.05
West Orange Town	3.89	3.96	3.69

GLOUCESTER COUNTY

County and District	Effective Tax Rates 1984	1983	1982
Clayton Bor.	$2.68	$2.72	$2.90
Deptford Twp.	2.85	2.52	2.52
East Greenwich Twp.	2.18	2.14	2.09
Elk Twp.	2.17	2.22	2.22
Franklin Twp.	2.35	2.31	2.39
Glassboro Bor.	3.10	2.95	2.87
Greenwich Twp.	1.69	1.70	1.79
Harrison Twp.	2.34	2.38	2.57
Logan Twp.	2.29	2.05	1.98
Mantua Twp.	2.62	2.47	2.69
Monroe Twp.	2.36	2.45	2.24
National Park Bor.	2.81	2.81	3.02
Newfield Bor.	2.52	2.33	2.47
Paulsboro Bor.	2.42	2.29	2.44
Pitman Bor.	2.74	2.73	2.74
South Harrison Twp.	2.33	2.27	2.24
Swedesboro Bor.	2.46	2.36	2.46
Washington Twp.	2.36	2.35	2.31
Wenonah Bor.	2.74	2.74	2.77
West Deptford Twp.	2.21	2.06	2.20
Westville Bor.	2.57	2.61	2.70
Woodbury City	2.62	2.70	2.89
Woodbury Heights Bor.	2.52	2.37	2.43
Woolwich Twp.	2.26	2.28	2.22

HUDSON COUNTY

County and District	Effective Tax Rates 1984	1983	1982
Bayonne City	$4.04	$4.11	$4.08
East Newark Bor.	3.27	3.59	3.33
Guttenberg Town	2.52	2.79	2.86

HUDSON COUNTY (continued)

County and District	Effective Tax Rates 1984	1983	1982
Harrison Town	2.33	2.21	2.38
Hoboken City	4.23	5.07	5.04
Jersey City	5.50	6.08	6.00
Kearny Town	2.60	2.75	2.66
North Bergen Twp.	4.13	3.78	3.82
Secaucus Town	2.68	2.69	2.86
Union City	5.90	5.97	6.47
Weehawken Twp.	4.20	4.50	6.97
West New York Town	5.47	5.27	5.52

HUNTERDON COUNTY

County and District	Effective Tax Rates 1984	1983	1982
Alexandria Twp.	$2.27	$2.44	$2.48
Bethlehem Twp.	2.49	2.58	2.43
Bloomsbury Bor.	2.30	2.29	2.41
Califon Bor.	2.64	2.66	2.70
Clinton Town	2.95	2.87	2.93
Clinton Twp.	2.13	2.01	2.26
Delaware Twp.	2.13	1.97	2.11
East Amwell Twp.	1.97	1.97	1.91
Flemington Bor.	2.37	2.46	2.41
Franklin Twp.	2.02	2.17	2.17
Frenchtown Bor.	2.40	2.50	2.54
Glen Gardner Bor.	3.02	3.01	3.00
Hampton Bor.	2.74	2.99	3.13
High Bridge Bor.	2.62	2.66	2.57
Holland Twp.	.70	.70	.66
Kingwood Twp.	2.15	2.09	2.31
Lambertville City	2.18	2.18	2.25
Lebanon Bor.	2.85	2.92	2.85
Lebanon Twp.	1.42	1.43	1.51
Milford Bor.	1.98	2.01	1.84
Raritan Twp.	2.31	2.29	2.32
Readington Twp.	2.15	2.17	2.25
Stockton Bor.	2.28	2.35	2.33
Tewksbury Twp.	2.27	2.18	2.20
Union Twp.	1.99	2.12	2.11
West Amwell Twp.	2.39	2.47	2.37

MERCER COUNTY

County and District	Effective Tax Rates 1984	1983	1982
East Windsor Twp.	$3.13	$3.10	$3.13
Ewing Twp.	2.77	2.68	2.79
Hamilton Twp.	2.72	2.69	2.84
Hightstown Bor.	3.51	3.45	3.30
Hopewell Bor.	2.41	2.51	2.56
Hopewell Twp.	2.28	2.31	2.37
Lawrence Twp.	2.44	2.28	2.44
Pennington Bor.	2.39	2.43	2.42
Princeton Bor.	2.29	2.29	2.36
Princeton Twp.	2.14	2.14	2.17
Trenton City	5.42	5.39	5.58
Washington Twp.	2.20	2.17	2.11
West Windsor Twp.	2.45	2.50	2.64

County and District	Effective Tax Rates 1984	1983	1982
MIDDLESEX COUNTY			
Carteret Bor.	$2.57	$2.61	$2.59
Cranbury Twp.	1.56	1.66	1.43
Dunellen Bor.	2.67	2.69	2.54
East Brunswick Twp.	2.72	2.68	2.56
Edison Twp.	2.17	2.20	1.91
Helmetta Bor.	2.46	2.48	2.54
Highland Park Bor.	3.32	3.34	3.36
Jamesburg Bor.	2.75	2.71	2.73
Metuchen Bor.	2.73	2.64	2.68
Middlesex Bor.	2.67	2.59	2.53
Milltown Bor.	2.45	2.33	2.13
Monroe Twp.	2.00	2.05	2.06
New Brunswick City	3.37	3.28	2.90
North Brunswick Twp.	1.96	1.96	1.97
Old Bridge Twp.	3.07	2.79	2.78
Perth Amboy City	2.63	2.55	2.24
Piscataway Twp.	2.36	2.28	2.23
Plainsboro Twp.	1.64	1.72	1.54
Sayreville Bor.	1.96	1.90	1.60
South Amboy City	2.12	2.09	2.05
South Brunswick Twp.	2.54	2.53	2.30
South Plainfield Bor.	2.55	2.40	2.13
South River Bor.	2.99	3.04	2.85
Spotswood Bor.	2.93	2.94	2.69
Woodbridge Twp.	2.14	2.19	2.09
MONMOUTH COUNTY			
Aberdeen Twp.	$3.22	$3.25	$3.04
Allenhurst Bor.	1.28	1.49	1.67
Allentown Bor.	2.99	3.05	3.09
Asbury Park City	6.14	5.81	5.31
Atlantic Highlands Bor.	2.94	2.97	3.08
Avon-By-The-Sea Bor.	2.05	2.09	2.06
Belmar Bor.	2.31	2.49	2.47
Bradley Beach Bor.	3.34	3.65	3.67
Brielle Bor.	2.04	2.12	2.11
Colts Neck Twp.	2.06	2.12	2.15
Deal Bor.	1.34	1.34	1.39
Eatontown Bor.	2.95	3.04	2.84
Englishtown Bor.	2.61	2.73	2.87
Fair Haven Bor.	2.72	2.71	2.76
Farmingdale Bor.	2.89	2.81	2.53
Freehold Bor.	2.77	2.75	2.73
Freehold Twp.	2.42	2.49	2.44
Hazlet Twp.	2.66	2.62	2.56
Highlands Bor.	3.05	3.01	3.14
Holmdel Twp.	1.87	1.96	1.83
Howell Twp.	2.29	2.38	2.46
Interlaken Bor.	1.59	1.70	1.65
Keansburg Bor.	3.34	3.75	2.97
Keyport Bor.	2.79	2.76	3.07
Little Silver Bor.	2.68	2.73	2.69
Loch Arbour Village	3.26	3.22	3.35
Long Branch City	3.23	3.23	3.19
Manalapan Twp.	2.51	2.65	2.52
Manasquan Bor.	1.88	1.94	2.06
Marlboro Twp.	2.47	2.58	2.58
MONMOUTH COUNTY (continued)			
Matawan Bor.	2.90	2.97	3.01
Middletown Twp.	2.48	2.54	2.56
Millstone Twp.	2.42	2.45	2.23
Monmouth Beach Bor.	2.17	2.28	2.61
Neptune Twp.	2.69	2.73	2.75
Neptune City Bor.	2.48	2.49	2.69
Ocean Twp.	2.84	2.90	2.92
Oceanport Bor.	2.39	2.37	2.43
Red Bank Bor.	3.04	3.13	3.24
Roosevelt Bor.	3.21	3.16	3.19
Rumson Bor.	2.42	2.49	2.49
Sea Bright Bor.	2.46	2.40	2.62
Sea Girt Bor.	1.47	1.54	1.64
Shrewsbury Bor.	2.75	2.73	2.69
Shrewsbury Twp.	5.86	5.63	4.78
South Belmar Bor.	3.13	3.34	3.36
Spring Lake Bor.	1.57	1.63	1.75
Spring Lake Heights Bor.	2.17	2.30	2.21
Tinton Falls	3.31	3.37	3.33
Union Beach Bor.	3.12	2.80	2.91
Upper Freehold Twp.	2.44	2.27	2.36
Wall Twp.	2.25	2.35	2.35
West Long Branch Bor.	2.48	2.50	2.56
MORRIS COUNTY			
Boonton Town	$2.52	$2.51	$2.47
Boonton Twp.	1.67	1.58	1.64
Butler Bor.	2.65	2.34	2.15
Chatham Bor.	2.11	2.08	2.07
Chatham Twp.	2.02	2.05	2.11
Chester Bor.	2.48	2.42	2.36
Chester Twp.	2.47	2.40	2.34
Denville Twp.	2.23	2.16	2.04
Dover Town	2.23	2.22	2.20
East Hanover Twp.	1.43	1.43	1.37
Florham Park Bor.	1.40	1.42	1.50
Hanover Twp.	1.48	1.48	1.49
Harding Twp.	1.00	1.08	1.13
Jefferson Twp.	2.19	2.10	2.19
Kinnelon Bor.	2.43	2.20	2.16
Lincoln Park Bor.	2.87	2.81	2.73
Madison Bor.	2.18	2.08	2.23
Mendham Bor.	2.11	2.11	2.20
Mendham Twp.	2.14	2.18	2.01
Mine Hill Twp.	2.63	2.49	2.41
Montville Twp.	1.91	1.88	1.86
Morris Twp.	1.89	1.92	1.91
Morris Plains Bor.	1.85	1.94	1.69
Morristown Town	2.32	2.37	2.39
Mountain Lakes Bor.	2.69	2.67	2.68
Mount Arlington Bor.	2.55	2.42	2.53
Mount Olive Twp.	2.56	2.46	2.26
Netcong Bor.	2.60	2.36	2.13
Par-Troy Hills Twp.	2.15	2.21	1.97
Passaic Twp.	2.13	2.11	2.03
Pequannock Twp.	2.49	2.45	2.42
Randolph Twp.	2.70	2.73	2.68

County and District	Effective Tax Rates 1984	1983	1982
MORRIS COUNTY (continued)			
Riverdale Bor.	2.47	2.24	2.14
Rockaway Bor.	2.27	2.18	2.03
Rockaway Twp.	2.54	2.51	2.39
Roxbury Twp.	2.35	2.37	2.27
Victory Gardens Bor.	2.60	2.62	1.99
Washington Twp.	2.26	2.24	2.12
Wharton Bor.	2.44	2.54	2.45
OCEAN COUNTY			
Barnegat Twp.	$2.72	$2.89	$2.69
Barnegat Light Bor.	1.03	1.01	1.11
Bay Head Bor.	1.34	1.33	1.30
Beach Haven Bor.	1.31	1.32	1.37
Beachwood Bor.	2.71	2.69	2.82
Berkeley Twp.	1.89	1.96	2.02
Brick Twp.	2.22	2.19	2.27
Dover Twp.	2.51	2.49	2.52
Eagleswood Twp.	2.32	2.32	2.20
Harvey Cedars Bor.	1.10	1.15	1.21
Island Heights Bor.	2.15	2.27	2.42
Jackson Twp.	2.76	2.91	2.74
Lacey Twp.	1.64	1.68	1.95
Lakehurst Bor.	3.43	2.99	3.19
Lakewood Twp.	2.86	2.63	2.67
Lavallette Bor.	1.29	1.22	1.18
Little Egg Harbor Twp.	2.67	2.55	2.50
Long Beach Twp.	1.02	1.03	1.10
Manchester Twp.	1.94	1.96	1.90
Mantoloking Bor.	.86	.89	1.01
Ocean Twp.	2.26	2.29	2.51
Ocean Gate Bor.	2.52	2.54	2.53
Pine Beach Bor.	2.67	2.62	2.63
Plumsted Twp.	2.06	1.90	1.92
Pt. Pleasant Bor.	2.18	2.21	2.22
Pt. Pleasant Beach Bor.	1.87	2.00	2.06
Seaside Heights Bor.	1.83	1.95	1.99
Seaside Park Bor.	1.73	1.82	1.81
Ship Bottom Bor.	1.24	1.30	1.31
South Toms River Bor.	2.68	2.52	2.63
Stafford Twp.	1.88	1.78	1.46
Surf City Bor.	1.09	1.03	1.11
Tuckerton Bor.	2.60	2.63	2.51
PASSAIC COUNTY			
Bloomingdale Bor.	$2.89	$2.84	$2.97
Clifton City	1.95	1.83	1.81
Haledon Bor.	2.33	2.26	2.46
Hawthorne Bor.	2.35	2.26	2.32
Little Falls Twp.	2.13	2.06	1.90
North Haledon Bor.	2.33	2.27	2.47
Passaic City	4.46	4.94	3.85
Paterson City	4.51	4.59	4.71
Pompton Lakes Bor.	2.89	2.88	2.92
Prospect Park Bor.	2.65	2.45	2.48

County and District	Effective Tax Rates 1984	1983	1982
PASSAIC COUNTY (continued)			
Ringwood Bor.	3.06	2.91	2.86
Totowa Bor.	1.84	1.71	1.62
Wanaque Bor.	2.69	2.70	2.58
Wayne Twp.	2.58	2.36	2.37
West Milford Twp.	2.93	2.84	2.84
West Paterson Bor.	2.30	2.43	2.25
SALEM COUNTY			
Alloway Twp.	$2.23	$2.23	$2.26
Carneys Point Twp.	2.49	2.56	2.67
Elmer Bor.	2.54	2.62	2.65
Elsinboro Twp.	2.19	2.10	2.28
Lower Alloways Creek Twp.	.81	.83	.83
Mannington Twp.	2.34	2.29	2.39
Oldmans Twp.	2.42	2.33	2.36
Penns Grove Bor.	3.30	3.62	3.82
Pennsville Twp.	2.01	2.16	2.12
Pilesgrove Twp.	2.23	2.24	2.29
Pittsgrove Twp.	2.18	2.21	2.33
Quinton Twp.	2.35	2.26	2.45
Salem City	2.78	2.86	2.92
Upper Pittsgrove Twp.	2.12	2.24	2.14
Woodstown Bor.	2.99	3.09	2.79
SOMERSET COUNTY			
Bedminster Twp.	$1.18	$1.17	$1.20
Bernards Twp.	2.16	2.09	2.04
Bernardsville Bor.	1.88	1.88	1.84
Bound Brook Bor.	2.74	2.80	2.76
Branchburg Twp.	2.05	2.05	1.98
Bridgewater Twp.	2.35	2.25	2.23
Far Hills Bor.	1.44	1.37	1.40
Franklin Twp.	2.61	2.71	2.68
Green Brook Twp.	2.40	2.45	2.58
Hillsborough Twp.	2.40	2.40	2.18
Manville Bor.	2.71	2.61	2.46
Millstone Bor.	1.82	1.88	1.93
Montgomery Twp.	1.99	2.18	2.15
North Plainfield Bor.	2.87	2.97	2.92
Peapack-Gladstone Bor.	1.45	1.62	1.52
Raritan Bor.	2.57	2.72	2.60
Rocky Hill Bor.	1.38	1.46	1.52
Somerville Bor.	3.02	3.13	3.07
South Bound Brook Bor.	2.85	2.84	2.75
Warren Twp.	2.07	2.18	2.16
Watchung Bor.	1.91	1.95	1.93
SUSSEX COUNTY			
Andover Bor.	$2.36	$2.12	$2.26
Andover Twp.	2.60	2.52	2.41
Branchville Bor.	1.79	1.73	1.63

County and District	Effective Tax Rates 1984	1983	1982
SUSSEX COUNTY (continued)			
Byram Twp.	2.78	2.88	2.86
Frankford Twp.	2.61	2.67	2.73
Franklin Bor.	3.21	3.20	2.75
Fredon Twp.	2.61	2.64	2.54
Green Twp.	2.57	2.58	2.64
Hamburg Bor.	3.36	3.21	2.95
Hampton Twp.	2.64	2.74	2.75
Hardyston Twp.	2.94	2.66	2.68
Hopatcong Bor.	2.60	2.64	2.76
Lafayette Twp.	2.52	2.55	2.52
Montague Twp.	1.73	1.82	2.05
Newton Town	2.50	2.44	2.41
Ogdensburg Bor.	3.10	2.98	2.84
Sandyston Twp.	2.16	2.16	2.24
Sparta Twp.	2.67	2.71	2.73
Stanhope Bor.	2.75	2.81	2.85
Stillwater Twp.	2.55	2.47	2.65
Sussex Bor.	2.69	2.73	3.03
Vernon Twp.	2.52	2.57	2.38
Walpack Twp.	.60	.60	.61
Wantage Twp.	2.53	2.64	2.59
UNION COUNTY			
Berkeley Heights Twp.	$2.15	$2.02	$1.99
Clark Twp.	2.45	2.35	2.46
Cranford Twp.	2.72	2.62	2.71
Elizabeth City	3.23	3.56	3.52
Fanwood Bor.	2.94	2.93	2.98
Garwood Bor.	2.50	2.48	2.55
Hillside Twp.	3.09	3.17	3.27
Kenilworth Bor.	1.99	1.97	1.93
Linden City	1.48	1.45	1.45
Mountainside Bor.	2.10	2.05	2.09
New Providence Bor.	2.57	2.64	2.55
Plainfield City	3.58	3.63	3.67
UNION COUNTY (continued)			
Rahway City	3.13	3.05	3.15
Roselle Bor.	3.28	3.09	3.18
Roselle Park Bor.	3.15	3.07	3.01
Scotch Plains Twp.	2.76	2.75	2.77
Springfield Twp.	2.38	2.45	2.36
Summit City	1.94	1.95	2.07
Union Twp.	2.37	2.22	2.12
Westfield Town	2.54	2.46	2.64
Winfield Twp	10.71	10.92	9.15
WARREN COUNTY			
Allamuchy Twp.	$1.95	$1.83	$1.83
Alpha Bor.	2.34	2.31	2.20
Belvidere Town	2.91	2.73	2.75
Blairstown Twp.	.64	.63	.57
Franklin Twp.	2.22	2.15	2.05
Frelinghuysen Twp.	2.25	2.21	2.16
Greenwich Twp.	2.23	2.29	2.35
Hackettstown Town	2.72	2.82	2.60
Hardwick Twp.	2.10	2.15	2.04
Harmony Twp.	2.08	2.10	2.26
Hope Twp.	2.27	2.21	2.09
Independence Twp.	2.20	2.23	2.28
Knowlton Twp.	2.19	2.18	2.17
Liberty Twp.	2.41	2.36	2.26
Lopatcong Twp.	2.35	2.25	2.25
Mansfield Twp.	2.33	2.43	2.30
Oxford Twp.	2.88	2.87	2.54
Pahaquarry Twp.	.71	.68	.62
Phillipsburg Town	2.90	2.83	2.65
Pohatcong Twp.	2.25	2.25	2.15
Washington Bor.	3.11	2.85	2.57
Washington Twp.	2.48	2.48	2.29
White Twp.	1.92	1.84	1.67

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, NJ 08625

Hon. Michael A. Andrew, Jr.—Middlesex County Court House, New Brunswick, NJ 08903

Hon. David E. Crabree—Hall of Records, Newark, NJ 07102

Hon. John F. Evers—Bergen County Court House, Hackensack, NJ 07601

Hon. John J. Hopkins—Hall of Records, Newark, NJ 07102

Hon. Roger M. Kahn—Bergen County Courthouse, Hackensack, NJ 07601

Hon. Anthony M. Lario—Camden County Hall of Justice, Camden, NJ 08103

Hon. Marvin N. Rimm—Civil Courts Bldg., 4th Fl., 1600 Pacific Ave., Atlantic City, NJ 08401

Holly C. Bakke, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, NJ 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1984
(Including Term of Office)

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Co. Tax Admin. James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505
Tele: (201) 881-4793

SALEM COUNTY BOARD OF TAXATION

President: (82) Lester Harris (85), (83) Loren F. Hitchner (86)
Co. Tax Admin. Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079
Tele: (609) 935-7510—Ext. 443

SOMERSET COUNTY BOARD OF TAXATION

President: (84) Warren G. Nevins (85), (80) Anthony L. Curcio (83), (83) William L. Linville (84)
Co. Tax Admin. Orlando L. Abbruzzese, N. Bridge & High Street, P.O. Box 3000, Somerville, NJ 08876
Tele: (201) 231-7000

SUSSEX COUNTY BOARD OF TAXATION

President: (82) LeRoy Ruether (85), (84) Richard L. Martin (87), (83) John Dannhardt (86)
Co. Tax Admin. Arthur Sears, 16 Church Street, Newton, NJ 07860
Tele: (201) 383-4090

UNION COUNTY BOARD OF TAXATION

President: (82) John Meeker (85), (82) Lucille Masciale (84)—(Holdover), (83) Abe Rothberg (86)
Co. Tax Admin. Maurice A. O'Keefe, 271 N. Broad Street, Elizabeth, NJ 07207
Tele: (201) 527-4770

WARREN COUNTY BOARD OF TAXATION

President: (82) Frank DeLello (85), (81) Gildo Bevilacqua (84)—(Holdover), (83) Carolyn Simmonetti (86)
Co. Tax Admin. Donna Wameling, Court House, Belvidere, NJ 07823
Tele: (201) 475-5361—Ext. 130

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY 1984

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harvey T. Staake, Jr., Absecon, 08201 (609) 641-5587 Ina Smith, Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	William G. Ferry, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Louis Mason, Brigantine, 08203 (609) 266-0990	Donna Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Minotola, 08341 (609) 697-0679
Buena Vista Twp.	Bruno L. Tonielli, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 691-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 623-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City 08215 (609) 965-0123
Egg Harbor Twp.	Arthur Amonette, Linwood, 08221 (609) 927-5000	Bernard M. Murphy, Linwood, 08221 (609) 927-5000
Estell Manor City	Cornelius Garrison, Jr., Estell Manor, 08319 (609) 652-1851	Dorothy E. Wright, Estell Manor, 08319 (609) 467-2384
Folsom Borough	Joseph D. Ingemi, Jr., Folsom, 08037 (609) 561-6826	Neafa N. Curtola, Williamstown, 08094 (609) 561-4374
Galloway Twp.	Dorothy Montag, Cologne, 08213 (609) 965-0547	Leona M. Toltowicz, Cologne, 08213 (609) 965-1482
Hamilton Twp.	Doris Fink, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Hammonton, 08037 (609) 561-5454 Samuel J. Cappuccio, Hammonton Paul Pullia, Hammonton	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	Arthur Amonette, Linwood, 08221 (609) 653-8225	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Borough	Charles R. Braun, Cologne, 08213 (609) 823-2731	Thomas Reed, Longport, 08403 (609) 828-2731
Margate City	Dora Devine, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp.	William Reeser, Elwood, 08217 (609) 561-3177	Bertha Roland, Elwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City	Brian Vigue, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 646-2076
Port Republic City	Brian Vigue, Port Republic, 08241 (609) 652-1501	Sara E. Garrison, Port Republic, 08241 (609) 652-7637
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	Dora Devine, Ventor, 08406 (609) 823-7911	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp.	Alberta T. Scates, Mays Landing, 08330 (609) 625-2807 (Home) (609) 476-2604 (Municipal)	Amelia Messina, Belcoville, 08330 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Robert Cross, Allendale, 07401 (201) 825-3700 Annette Baum, Allendale	Paula Favata, Allendale, 07401 (201) 825-3700
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 768-6865	Alice Parsells, Alpine, 07620 (201) 768-6865
Bergenfield Borough	Lois Wieboldt, Bergenfield, 07621 (201) 387-4077	Charles Wood, Bergenfield, 07621 (201) 387-4066
Bogota Borough	Thomas McCullum, Bogota, 07603 (201) 342-1730	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Edward McLaughlin, Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2850
Cliffside Park Borough	Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456	Vincent T. McKenna, Cliffside Park, 07010 (201) 945-3456
Closter Borough	Harold Jonassen, Closter, 07624 (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough	Alfred J. Schlegel, Cresskill, 07626 (201) 569-5400	George W. Stanton, Cresskill, 07626 (201) 569-5400
Demarest Borough	Peter M. Tintle, Demarest, 07627 (201) 768-3801	Anita D. Seiden, Demarest, 07627 (201) 768-3611
Dumont Borough	Evelyn Z. Sommers, Dumont, 07628 (201) 385-7000	William Pizzute, Dumont, 07628 (201) 385-7000
East Rutherford Borough	Lester L. Polsia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-3900
Emerson Borough	George McFadden, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Edward A. McKenna, Fair Lawn, 07410 (201) 794-5318	Donald DeBruin, Fair Lawn, 07410 (201) 794-5338
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-3300 Robert N. Iulo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3300
Fort Lee Borough	William H. Merdinger, Fort Lee, 07024 (201) 592-3555	Dorothy Pagano, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro	Otto K. Mutzberg, Franklin Lake, 07417 (201) 891-1702	Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 340-2103
Glen Rock Borough	George McFadden, Glen Rock, 07452 (201) 447-0276	Valerie Maene, Glen Rock, 07452 (201) 477-0108
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 488-8088	Elizabeth D. Yock, Hackensack, 07601 (201) 342-3000
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07640 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	Susan Yancey-Disbrow, Hasbrouck Heights, 07604 (201) 288-1102	Arthur Kluepfel, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Mary C. Dougherty, Haworth, 07641 (201) 384-8824	Louise Kanzler, Haworth, 07641 (201) 384-0450
Hillsdale Borough	George McFadden, Hillsdale, 07642 (201) 666-4800	Lorraine Shoop, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 652-4400	Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400

Leonia Borough	Robert N. Iulo, Leonia, 07605 (201) 944-0740 James L. Teats, Leonia	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Borough	Harry J. Kohring, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough	Frank Presto, Lodi, 07644 (201) 365-4016	Andrew L. Pesenti, Lodi, 07644 (201) 365-4011
Lyndhurst Twp.	Dominick Notte, Lyndhurst, 07071 (609) 939-3292	Eleanor Domanico, Lyndhurst, 07071 (609) 939-3080
Mahwah Twp.	Ernest Ponessa, Mahwah, 07430 (201) 529-4033	Elizabeth Heflin, Mahway, 07430 (201) 529-2850
Maywood Borough	Harold J. Shea, Maywood, 07607 (201) 845-8117	Harold C. Hotaling, Maywood, 07607 (201) 845-6700
Midland Park Borough	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Jane Lindstrom, Midland Park, 07432 (201) 444-1388
Montvale Borough	John P. Campbell, Montvale, 07645 (201) 391-5702	Sarah M. Doscher, Montvale, 07645 (201) 391-5700
Moonachie Borough	Harold Jonassen, Moonachie, 07074 (201) 641-1813	Kenneth Izzo, Moonachie, 07074 (201) 641-1814
New Milford Borough	Mary Dougherty, New Milford, 07646 (201) 262-6100	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Boro	Robert Campora, North Arlington, 07032 (201) 991-6060	Anthony Biasi, N. Arlington, 07032 (201) 991-8150
Northvale Borough	John Guercio, Northvale, 07647 (201) 767-3330	Ruth M. Pribish, Northvale, 07647 (201) 767-3330
Norwood Borough	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7206
Oakland Borough	James Van Delden, Oakland, 07436 (201) 337-8111	Ann Marie Mancuso, Oakland, 07436 (201) 337-8111
Old Tappan Borough	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	John McKittrick, Old Tappan 07675 (201) 664-1849
Oradell Borough	B. Charles Weissinger, Oradell, 07649 (201) 265-3111	Virginia Fergusson, Oradell, 07649 (201) 261-2066
Palisades Park Boro	Harold F. Wrightington, Palisades Park, 07650 (201) 947-0304	Patricia Albanese, Palisades Park, 07650 (201) 944-2713
Paramus Borough	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Ann Brankaness, Paramus, 07652 (201) 265-2100
Park Ridge Borough	Joseph Burek, Park Ridge, 07656 (201) 391-6167	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough	M. Richard Muti, Ramsey, 07446 (201) 825-3400 Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Borough	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Joseph Calabria, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Twp.	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village	Charles J. Shutt, Ridgewood, 07450 (201) 444-5500	James Ten Hoeve, Ridgewood, 07450 (201) 444-5500
River Edge Borough	George McFadden, River Edge, 07661 (201) 262-1778	Donald Perlee, River Edge, 07661 (201) 262-1936
River Vale Twp.	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Twp.	Armand Palazzi, S. Hackensack, 07606 (201) 843-1519	Philip J. Gaifo, Rochelle Park, 07662 (201) 843-1519
Rockleigh Borough	John Guercio, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Borough	Edward J. McLaughlin, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Twp.	John J. Falato, Saddle Brook, 07662 (201) 843-7100	Michele Sanzari, Saddle Brook, 07662 (201) 843-7100
Saddle River Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2644	Frank W. Hanson, Saddle River, 07458 (201) 327-4949
South Hackensack Twp.	Armand Palazzi, S. Hackensack, 07606 (201) 440-1815 John Jannuzzi, S. Hackensack Robert Iulo, S. Hackensack	Vesa Calcaine, S. Hackensack, 07606 (201) 440-1815

Teaneck Twp.	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Sandra L. Kaye, Teaneck, 07666 (201) 837-1600
Tenafly Borough	Claire M. Young, Tenafly, 07670 (201) 568-6100	Gerard V. Leary, 07670 (201) 568-6100
Teterboro Borough	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-0573	Lucille Sorce, Upper Saddle River, 07458 (201) 327-0385
Walwick Borough	Mary Ann Gordon, Waldwick, 07463 (201) 652-5300	Adeline Portsmore, Waldwick, 07463 (201) 652-5858
Wallington Borough	Stuart A. Stolarz, Wallington, 07057 (201) 777-0318	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Twp.	Raymond J. Damiano, Westwood, 07675 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Borough	James G. Sealey, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Boro	John P. Campbell, Woodcliff Lake, 07675 (201) 391-4977	Patricia Kelley, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0202	Donald H. Perlee, Wood-Ridge, 07075 (201) 939-0254
Wyckoff Township	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	James Ten Hoeve, Wyckoff, 07481 (201) 891-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Twp.	Cornelious Garrison, Port Republic, 08241 (609) 296-1666	Barbara J. Van Allen, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0205 or 387-0959	Michele Adams, Beverly, 08010 (609) 386-1600
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073	Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0604
Bordentown Township	William Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown Walter Kosul, Bordentown	Elizabeth D. Thompson, Bordentown, 08505 (609) 298-2800
Burlington City	Hobart F. Stecher, Burlington, 08016 (609) 386-0370 Baird M. Applegate, Jr., Burlington Frank Fiorelli, Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0316
Burlington Twp.	John Millman, Burlington, 08016 (609) 386-4444	Mary Washington, Burlington, 08016 (609) 386-4444
Chesterfield Twp.	James Harvey, Trenton, 08620 (609) 298-2315	Margaret S. Davis, Trenton, 08620 (609) 298-2315
Cinnaminson Twp.	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Noid, Cinnaminson, 08077 (609) 829-6000
Delanco Twp.	Donn Lamon, Delanco, 08075 (609) 461-0561	Eunice Emery, Delanco, 08075 (609) 461-1589
Delran Twp.	George J. Scimeca, Jr., Delran, 08075 (609) 461-7734 August C. Leusner, Delran	Donna Ibbetson, Delran, 08075 (609) 461-7734
Easthampton Twp.	Matthew S. Chudoba, Mt. Holly, 08060 (609) 267-5723	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5723
Edgewater Park Twp.	Leo Midure, Edgewater Park, 08010 (609) 877-3838	LaVerna Hanczar, Beverly, 08010 (609) 877-2062
Evesham Twp.	Carol Kerr, Marlton, 08053 (609) 983-2914 Edward J. Bligh, Marlton	Carol Stair, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn Archer, Fieldsboro, 08505 (609) 298-2809
Florence Township	Walter W. McDermott, Florence, 08518 (609) 499-0667 or 499-2525	Harry Fauver, Jr., Florence, 08518 (609) 499-0259
Hainesport Township	William E. Birchall, Jr., Hainesport, 08036 (609) 267-6470	Marie P. Gribbin, Hainesport, 08036 (609) 267-2730
Lumberton Township	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961

Mansfield Township	James Harvey, Trenton, 08620 (609) 623-2673	Joan B. Slane, Columbia, 08022 (609) 628-2673
Maple Shade Township	Charles J. Johnson, Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Maple Shade, 08052 (609) 799-9610
Medford Township	Henry W. Haines, Medford, 08055 (609) 654-2608	Joan Witt, Medford, 08055 (609) 654-2608
Medford Lakes Borough	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-8898	John A. Weaver, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Township	Edward J. Burek, Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown, 08057 (609) 235-1912
Mount Holly Township	George C. Thomulka, Mt. Holly, 08060 (609) 267-0170	Maryann Zanone, Mt. Holly, 08060 (609) 267-0170
Mount Laurel Township	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	Barbara Gnang, Mt. Laurel, 08054 (609) 234-0001
New Hanover Township	Donal B. Malloy, Cookstown, 08511 (609) 758-7172	Mildred I. South, Cookstown, 08511 (609) 723-2565
North Hanover Township	Donald Kosul, Trenton, 08629 (609) 758-2522	Margaret B. Davis, Allentown, 08510 (609) 758-2522
Palmyra Borough	Joseph A. Robinson, Jr., Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Jr., Palymyra, 08065 (609) 829-6100
Pemberton Borough	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Theodore Thorne, Pemberton, 08068 (609) 894-8222
Pemberton Township	Walter Kosul, New Lisbon, 08064 (609) 894-8201	Mildred J. Speaker, New Lisbon, 08064 (609) 894-8201
Riverside Township	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Borough	Donn C. Lamon, Riverton, 08077 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township	James J. Noble, Mt. Holly, 08060 (609) 267-9530	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Township	John Keller, Vincentown, 08088 (609) 859-3232	Joan Westcott, Vincentown, 08088 (609) 859-3235
Springfield Township	James Noble, Jobstown, 08041 (609) 723-4848	Virginia L. Freck, Jobstown, 08041 (609) 723-2464
Tabernacle Township	James Noble, Mt. Holly, 08060 (609) 268-1479	John R. Cox, Vincentown, 08088 (609) 268-0447
Washington Township	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3062
Westhampton Township	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Township	William G. Skelly, Willingboro, 08046 (609) 877-2203	Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 877-2206
Woodland Township	John Keller, Jr., Chatsworth, 08019 (609) 268-0664	Barbara Van Allen, Chatsworth, 08019 (609) 726-1700
Wrightstown Borough	John Keller, Jr., Wrightstown, 08562 (609) 723-4450	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Borough	Joseph T. Patermo, Audubon, 08106 (609) 547-0710	Margaret Meekins, Audubon, 08106 (609) 547-0710
Audubon Park Borough	Thomas F. Beal, Runnemede, 08078 (609) 547-5236	Fred Ledrick, Audubon Park, 08106 (609) 547-5236
Barrington Borough	Stephen Kessler, Barrington, 08007 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0707
Bellmawr Borough	Andrew J. Doyle, Bellmawr, 08030 (609) 933-1313	Charles J. Sauter, III, Belmawr, 08031 (609) 933-1313
Berlin Bourough	Christine Wahl, Berlin, 08009 (609) 767-2999 or 767-0022	Frances T. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Township	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, W. Berlin, 08091 (609) 767-4380

Brooklawn Borough	William M. Hunt, Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7017	Thomas A. Quattrochi, Camden, 08101 (609) 757-7000
Cherry Hill Township	Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500	John J. Zarrolli, Cherry Hill, 08101 (609) 665-2800
Chesilhurst Borough	William T. Lamb, Lawnside, 08045 (609) 767-4153	Robert B. Williams, Waterford, 08089 (609) 767-4153
Clementon Borough	Charles A. Warrington, Clementon, 08021 (609) 783-0284	Kathryn Stiles, Clementon, 08021 (609) 783-0294
Collingswood Borough	Vacancy, Collingswood, 08108 (609) 854-0720	Vacancy, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Barbara Heller, Gibbsboro, 08026 (609) 783-6655
Gloucester City	William Hunt, Gloucester City, 08030 (609) 456-1250	Francis J. Gorman, Gloucester, 08030 (609) 456-1250
Gloucester Township	Gilbert V. Goble, Blackwood, 08012 (609) 228-4000 Edward J. Tuszl, Blackwood Enis Cooper, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Township	Albert C. Stack, Jr., Westmont, 08108 (609) 854-2233	Clara Milsted, Collingswood, 08108 (609) 854-2727
Haddonfield Borough	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Boro	William Hunt, Haddon Heights, 08035 (609) 547-7164	Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough	Albert C. Stack, Jr., Atco, 08004 (609) 767-9493 or (609) 846-6237	Earl W. Schilling, Hi-Nella, 08083 (609) 763-7068
Laurel Springs Boro	Albert C. Stack, Jr., Atco, 08004 (609) 784-0500	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026
Lawnside Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Borough	Michael J. Sheridan, Lindenwold, 08021 (609) 783-2585	Kathleen Borek, Lindenwold, 08021 (609) 783-2585
Magnolia Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia	Walter B. McCormick, Magnolia, 08049 (609) 783-1520
Merchantville Borough	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Emphraim Borough	John J. McGraw, Haddonfield, 08033 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Pierce, Oaklyn, 08107 (609) 858-2457
Pennsauken Twp.	William Buffington, Pennsauken, 08110 (609) 665-1000 Anthony R. Leone, Pennsauken	Harold Roesler, Pennsauken 08110 (609) 665-1000
Pine Hill Borough	Michael J. Sheridan, Pine Hill, 08021 (609) 783-7400	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Borough	John Redman, Clementon, 08021 (609) 783-7078	Robert W. Mather, Clementon, 08021 (609) 783-0374
Runnemede Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 939-4437	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 763-6320
Stratford Borough	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough	A. Hobart Grant, Merchantville, 08109 (609) 429-1878	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878
Voorhees Township	Michael C. Kane, Voorhess, 08043 (609) 429-7757	Florence Makin, Voorhees, 08043 (609) 429-7762
Waterford Township	Albert Stack, Atco, 08004 (609) 767-0360	Lean Wilhelm, Atco, 08004 (609) 767-0295

Winslow Township	Stephen Kessler, Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Borough	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Meyers, Woodlynne, 08107 (609) 962-8300

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Borough	John J. Newman, Avalon, 08202 (609) 967-8200	Peggy Peterson, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Bruce MacLeod, Cape May, 08204 (609) 884-8411
Cape May Point Boro	Sandra J. Shaprley, Cape May Point, 08212 (609) 886-2005	Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603
Dennis Township	W. Walter Robinson, Dennisville, 08214 (609) 861-2314	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Township	Sandra J. Sharpley, Villas, 08251 (609) 886-2005	Joan Douglass Taylor, Villas, 08251 (609) 886-2005
Middle Township	Joseph H. Ravitz, Cape May Court House, 08210 (609) 465-4434	Annie Weston, Cape May Court House, 08210 (609) 465-7191
North Wildwood City	Frank C. Nelson, Jr., N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Charles Camp, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Billie Sellers, Stone Harbor, 08247 (609) 368-5102
Upper Township	F. William Mitchell, Tuckahoe, 08250 (609) 628-2012	Muriel Wimberg, Tuckahoe, 08250 (609) 628-2012
West Cape May Boro	Frank C. Nelson, Jr., W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-2726
West Wildwood Boro	Andre Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, W. Wildwood, 08260 (609) 522-4845
Wildwood City	Andre P. Souchak, Wildwood, 08260 (609) 522-2444	Albert E. Tarbotten, Jr., Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	Linda E. Mazurie, Sea Isle City, 08243 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Township	David Brown, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Dearfield Township	Joseph F. Crispo, Bridgeton, 08302 (609) 455-3200	Helen Gielda, Rosenhayn, 08352 (609) 455-3200
Downe Township	Wayne Mounts, Dividing Creek, 08315 (609) 785-0739	Anna Saulin, Newport, 08345 (609) 477-0739
Fairfield Township	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Township	Franklin Atkinson, Bridgeton, 08302 (609) 451-3588	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Bruce Richards, Bridgeton, 08302 (609) 455-1230
Lawrence Township	Meihale S. Lascaredes, Millville, 08332 (609) 447-4554	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Twp.	Edward Carlisle, Heislerville, 08324 (609) 785-0422	Roy Oliver, Dorchester, 08327 (609) 785-1120
Millville City	Ralph Layne, Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000

Shiloh Borough	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	David G. Russell, Bridgeton, 08302 (609) 455-5424
Upper Deerfield Twp.	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Joseph Perella, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Twp.	Peter A. Torre, Belleville, 07109 (201) 759-9100	Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100
Bloomfield Twp.	Floyd Rake, Bloomfield, 07003 (201) 743-4400 Ext. 241	Victor A. Patti, Bloomfield, 07003 (201) 743-4400
Caldwell Twp.	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Maureen Pollock, Caldwell, 07006 (201) 226-6100
Cedar Grove Twp.	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07109 (201) 266-5105 Nickolas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Borough	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Twp.	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580
Glen Ridge Borough	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Twp.	James Gibbs, Irvington, 07111 (201) 399-8111	Kathleen Mueller, Irvington, 07111 (201) 399-8111
Livingston Twp.	Richard J. Sheola, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Twp.	Harold H. Liebeskind, Maplewood, 07040 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Twp.	John J. Murray, Millburn, 07041 (201) 564-7081	Gerald A. Viturello, Millburn, 07041 (201) 564-7083
Montclair Twp.	Jean Caradonna, Montclair, 07042 (201) 744-1400 Ext. 838	Luisa Castillo, Montclair, 07042 (201 744-1000 Ext. 823 or 824
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3950	Kenneth A. Joseph, Newark, 07102 (201) 733-8098
North Caldwell Borough	Charles G. Schmitz, N. Caldwell, 07006 (201) 228-4444	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-4444
Nutley Twp.	Joseph F. Reilly, Nutley, 07110 (201) 667-2800	Marie Chieco, Nutley, 07110 (201) 667-2800
Orange Twp.	William Merdinger, Orange, 07050 (201) 266-4013	Eleanor Hayes, Orange, 07050 (201) 266-4018
Roseland Borough	Robert J. Johnson, Jr., Roseland, 07068 (201) 226-8080	Dorothy Collins, Roseland, 07068 (201) 226-8080
So. Orange Village Twp.	Edward T. Coll, So. Orange, 07079 (201) 762-6000	Margaret Newman, So. Orange, 07079 (201) 762-6000
Verona Borough	William Merdinger, Verona, 07044 (201) 239-3496	Dorothy M. Trimmer, Verona, 07044 (201) 239-3496
West Caldwell Borough	Ralph W. Todd, W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., W. Caldwell Franklin P. Walton, W. Caldwell	Donald E. West, W. Caldwell, 07006 (201) 226-2300
West Orange Twp.	Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4075

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough	Joseph A. Crane, Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Alice Anton, Clayton, 08312 (609) 881-2882

SUMMARY OF COUNTY TAX BOARD APPEALS—1983

Taxing District	1 Total Number of Tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property					
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residential	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment	*Business Personal Property
Atlantic	1,745	323	1,283	139	833	607	......	46	254	3
Bergen	2,741	1,134	1,409	198	257	2,158	......	......	326	......
Burlington	669	297	120	252	132	460	3	3	71	......
Camden	1,101	712	72	317	151	701	3	9	237	......
Cape May	640	580	51	9	95	456	......	......	89	......
Cumberland	196	127	69	24	66	68	6	......	56	......
Essex	1,723	1,586	46	91	118	702	......	......	93	......
Gloucester	697	474	196	27	235	334	22	9	96	......
Hudson	1,425	860	339	226	155	614	......	......	656	......
Hunterdon	774	553	219	2	269	391	51	12	26	23
Mercer	919	657	228	34	165	531	75	......	148	......
Middlesex	2,690	2,550	110	60	385	1,943	5	7	349	1
Monmouth	2,211	1,166	884	161	604	997	45	214	351	......
Morris	1,239	816	374	49	265	795	9	2	168	......
Ocean	1,387	877	457	53	648	653	7	4	75	......
Passaic	919	401	494	24	156	400	2	4	357	......
Salem	102	67	9	26	39	33	10	1	19	......
Somerset	1,206	1,144	54	6	231	804	48	18	71	......
Sussex	915	718	179	18	478	328	15	36	50	8
Union	858	151	644	63	15	665	......	......	178	......
Warren	229	185	26	18	76	88	35	30	30	......
Total	24,386	15,378	7,263	1,797	5,373	13,728	336	395	3,700	35

SUMMARY OF COUNTY TAX BOARD APPEALS

Taxing District	4 Original amount of assessments Involved	5 Total amount of assessment Reductions Granted	6 Total amount of assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					
				$5.00	$25.00	$100.00	$150.00	No Fee	Other
Atlantic	732,809,854	12,315,466	11,010,200	1,187	124	23	15	437	......
Bergen	194,668,413	36,566,475	5,775,457	2,072	313	73	53	230	......
Burlington	118,620,070	16,699,697	242,050	574	38	10	19	35	......
Camden	137,525,969	12,847,968	255,950	624	87	16	16	358	......
Cape May	87,247,045	4,102,405	509,200	514	90	15	9	9	......
Cumberland	18,511,314	2,921,850	11,400	178	18	20	2	2	......
Essex	242,159,300	46,271,572	......	929	390	68	19	317	......
Gloucester	70,539,650	8,015,950	159,500	482	65	10	10	157	......
Hudson	282,021,850	36,312,554	5,979,450	1,123	196	44	35	26	1
Hunterdon	84,120,074	11,559,677	998,150	339	61	4	8	362	......
Mercer	118,649,740	11,827,090	35,450	426	118	20	7	348	......
Middlesex	661,011,600	49,380,000	53,361,100	2,113	286	57	65	169	......
Monmouth	277,540,100	17,884,300	174,700	1,817	115	48	43	188	......
Morris	207,238,975	13,963,225	9,597,100	850	188	41	19	141	......
Ocean	122,592,658	16,499,743	2,238,400	716	99	7	6	559	......
Passaic	307,618,230	29,028,000	9,770,500	573	146	31	17	152	......
Salem	5,137,300	962,100	......	97	3	2	......	......	......
Somerset	162,802,260	17,679,485	2,558,725	464	86	25	13	11	......
Sussex	65,531,359	6,541,644	81,300	700	55	2	3	155	......
Union	48,246,236	4,169,900	1,465,900	616	189	28	12	14	......
Warren	17,223,216	1,539,832	134,917	175	33	3	2	16	......
Total	3,961,815,213	357,088,933	104,359,449	16,569	2,700	547	373	3,686	1

*Telephone and messenger systems companies

Deptford Twp.	Joseph A. Crane, Deptford, 08096 (609) 845-5300 Alicia Meison, Deptford	Joyce Michales, Deptford, 08096 (609) 845-3184
East Greenwich Twp.	John F. D'Andrea, Clarksboro, 08020 (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Twp.	Bruce Coyle, Williamstown, 08094 (609) 881-6525 Paula Etschman, Williamstown	Louise N. Ziennker, Mullica Hill 08062 (609) 478-2254
Franklin Twp.	John W. Keuler, Sr., Franklinville, 08322 (609) 694-1234 George Tice, Sr., Woodbury Heights	Alex Clemick, Franklinville, 08322 (609) 694-1234
Glassboro Borough	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Jean Bates, Glassboro, 08028 (609) 881-9230
Greenwich Twp.	Frank P. Leone, Gibbstown, 08027 (609) 423-1004	Mildred Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Twp.	Kenneth T. Stretch, Mullica Hill, 08032 (609) 478-4111	Patricia Shute, Mullica Hill, 08062 (609) 478-4111
Logan Twp.	Horace J. Spoto, Bridgeport, 08014 (609) 467-3424	Lois DeMore, Bridgeport, 08014 (609) 467-3606
Mantua Twp.	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Twp.	Bruce B. Coyle, Williamstown, 08094 (609) 629-9251 Walter B. Trout, Williamstown Paula J. Etschman, Williamstown	Anthony Bannister, Williamstown, 08094 (609) 629-9251
National Park Borough	James H. Jones, National Park 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Borough	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Nicholas Monahan, Deptford	Lois Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Twp.	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough	John D'Andrea, Swedesboro, 08085 (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Twp.	Victoria Riddle, Turnersville, 08012 (609) 589-0535	Franklin G. Atkinson, Turnersville, 08012 (609) 589-0538
Wenonah Borough	Frank McFadden, Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah	Alberta Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare, 08096 (609) 845-4004	Elaine Pennock, Thorofare, 08086 (609) 845-4004
Westville Borough	William M. Hunt, Westville, 08093 (609) 456-0030	Janice Stanley, Westville, 08093 (609) 456-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury, 08096 (609) 845-1300
Woodbury Heights Boro	John W. Keuler, Sr., Woodbury Heights, 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights George Tice, Sr., Woodbury Heights	Jean Austin, Woodbury Heights, 08097 (609) 848-2832
Woolwich Twp.	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonyka, Bayonne, 07002 (201) 858-6048	Neil P. Barmann, Bayonne, 07002 (201) 858-6054
East Newark Borough	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgall, E. Newark, 07029 (201) 481-2902

Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516	Caroline H. Amiage, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 483-7329
Hoboken City	Woodrow S. Monte, Hoboken, 07030 (201) 420-2023 Frank Bucino, Hoboken	Louis Picardo, Hoboken, 07030 (201) 420-2023
Jersey City	Margaret Jeffers, Jersey City, 07302 (201) 547-5131	Fred Tomkins, Jersey City, 07302 (201) 547-5120
Kearny Town	Charles B. Hand, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Twp.	Paul Sadlon, North Bergen, 07047 (201) 863-8500 Irwin Sabin, N. Bergen	Ruth Greco, North Bergen, 07047 (201) 863-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2030	Albert G. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City	Hugh A. Mcguire, Jr., Union City, 07087 (201) 348-5727 Joseph P. Stancati, Union City	Rose Greene, Union City, 07087 (201) 348-5714
Weehawken Twp.	Paul R. Sadlon, Weehawken, 07087 (201) 865-7394	Aurora Garcia, Weehawken, 07087 (201) 867-2026
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Twp.	Curtis H. Schick, Little York, 08834 (201) 996-2855	Elsie H. Tigar, Milford, 08848 (201) 996-2702
Bethlehem Twp.	Adolphus L. Busch, Hampton, 08827 (201) 537-2666	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Borough	Alma Papics, Flemington, 08822 (201) 782-4459	Vacancy, Bloomsbury, 08804 (201) 479-4924
Califon Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, N. Plainfield, 07083 (201) 753-8000 Ext. 41	Nancy E. Smith, Clinton, 08809 (201) 735-8616
Clinton Twp.	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Mona Barba, Annandale, 08801 (201) 735-5242
Delaware Twp.	Benner E. Hunt, Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, Sergeantsville, 08857 (609) 397-3240
East Amwell Twp.	C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536	Beatrice Pleskach, Ringoes, 08551 (201) 782-5209
Flemington Borough	William Brewer, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Twp.	Robert W. Schmid, Pittstown, 08867 (201) 735-5283	Arthur Johnson, Annandale, 08801 (201) 735-5215
Frenchtown Borough	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-2527
Hampton Borough	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Hampton, 08827 (201) 537-2329
High Bridge Borough	Frank Jones, High Bridge, 08829 (201) 735-7047	Deborah Giordano, High Bridge, 08829 (201) 658-6170
Holland Twp.	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	William F. Case, Milford, 08848 (201) 995-2047
Kingwood Twp.	Larry Melamed, Yardley, PA, 19067 (215) 943-6861	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Dorothy A. Bolmer, Lambertville, 08530 (609) 397-0110
Lebanon Borough	Curtis Schick, Little York, 08834 (201) 996-2855	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342

Lebanon Twp.	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Borough	Charles G. Thorne, Milford, 08848 (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760
Raritan Twp.	William A. Brewer, Flemington, 08822 (201) 782-2919	John W. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Twp.	Norman A. Stevens, 08889 (201) 534-9715	Stephanie Baggaley, Whitehouse Station, 08889 (201) 534-9761
Stockton Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr., Stockton, 08859 (609) 397-2051
Tewksbury Twp.	Henry H. Barlow, Califon, 07830 (201) 439-2205	Catherine Park, Califon, 07830 (201) 832-5161
Union Twp.	Vincent J. Maguire, Annandale, 08810 (201) 735-5242	Kathleen Williams, Hampton, 08827 (201) 735-9110
West Amwell Twp.	Eli Serlenga, Lambertville, 08430 (609) 397-2337	Mildred E. Lambert, Lambertville, 08530 (609) 397-2058

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp.	H. William Amundson, E. Windsor, 08520 (609) 443-4000	Dolores A. Bell, E. Windsor, 08520 (609) 443-4000
Ewing Twp.	H. Edward Klenk, Trenton, 08618 (609) 883-2900 Charles Drotar, Jr., Trenton Sebastian R. Fraulino, Trenton John Elder, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Twp.	H. Randolph Brokwa, Trenton, 08650 (609) 890-3557	Mary Cook, Trenton, 08650 (609) 890-3546
Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Alice M. Lowe, Hopewell, 08525 (609) 466-0965
Hopewell Twp.	Donald Kosul, Titusville, 08560 (609) 737-0607	Mildred H. Geruc, Titusville, 08560 (609) 737-0630
Lawrence Twp.	William H. Hough, Lawrenceville, 08648 (609) 896-9400 Ext. 213	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9440 Ext. 219
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Sharon M. Szalontay, Pennington, 08534 (609) 737-0276
Princeton Borough	Stuart Robson, Jr., Princeton, 08540 (609) 921-6894	Decimus W. Marsh, Princeton, 08540 (609) 924-3439
Princeton Twp.	Stuart Robson, Jr., Princeton, 08540 (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Steven Zielinski, Trenton, 08068 (609) 989-3023
Washington Twp.	E. Lee Jones, Robbinsville, 08691 (609) 259-9498	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Twp.	Steven H. Benner, Princeton Junction, 08550 (609) 799-2400	Kay T. Reed, Princeton Junction, 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	William Marbach, Carteret, 07008 (201) 541-7822	Patrick DeBlasio, Carteret, 07008 (201) 541-7814
Cranbury Twp.	Robert S. Barlow, Jr., Cranbury, 08512 (609) 395-0544	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Twp.	Anthony Frazanno, Dunellen, 08812 (201) 968-3033	Mrs. K.S. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Twp.	William T. Bailey, E. Brunswick, 08816 (201) 390-6845	Irene Wolff, E. Brunswick, 08816 (201) 390-6835
Edison Twp.	John W. Mooney, Edison, 08817 (201) 287-0900 Joseph Buck, Edison	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesbury, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828 (201) 521-0386

Highland Park Borough	J. Howard Kolb, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Borough	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Kathy Hayes, Metuchen, 08840 (201) 549-3600	Eleanor Brenan, Metuchen, 08840 (201) 549-3600
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Borough	Eldo Magnani, Jr., Sayreville, 08872 (201) 828-2100	Mary Rodemacher, Milltown, 08850 (201) 828-2100
Monroe Twp.	Thomas R. Lawrence, Jamesburg, 08831 (201) 521-4400	Josephine Rosnick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030
North Brunswick Twp.	Susan Supak, North Brunswick, 08902 (201) 247-0922	Pamela Rosky, N. Brunswick, 08902 (201) 247-0922
Old Bridge Twp.	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5600
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	Marion LaPira, Perth Amboy, 08861 (201) 826-2067
Piscataway Twp.	Joan Dambach, Piscataway, 08854 (201) 981-0800 Ext. 325 Thomas Boyle, Dunellen John Redmond, Piscataway	Edward Wanzie, Piscataway, 08854 (201) 981-0800
Plainsboro Twp.	Robert S. Barlow, Jr., Plainsboro, 08536 (609) 799-0909	Philip Rodefeld, Plainsboro, 08536 (609) 799-0909
Sayreville Borough	John H. Kolb, Sayreville, 08872 (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 721-0064	Jo Anne Brennan, So. Amboy, 08879 (201) 721-0106
South Brunswick Twp.	Eli Serlenga, Monmouth Junction, 08852 (201) 329-4000 Linda E. Peters, Monmouth Junction	Joseph E. Rauch, Monmouth Junction, 08852 (201) 329-4000
South Plainfield Boro	Gary Toth, So. Plainfield, 07080 (201) 754-9000	Charles C. Hauss, So. Plainfield, 07080 (201) 754-9000
South River Borough	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	John J. Wornowicz, So. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak, Spotswood, 08884 (201) 251-3378	Jean Gretch, Spotswood, 08884 (201) 251-3378
Woodbridge Twp.	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Twp.	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borough	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	James T. Burke, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	Roy H. Olsen, Atlantic Highlands, 07716 (201) 291-1445	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Boro	Charles Bramhall, Avon, 07717 (201) 775-0741	Judith A. Bramhall, Avon, 07717 (201) 774-0871
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Charles F. Ormsbee, Jr., Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-0588	Susan Farry, Bradley Beach, 07720 (201) 774-0588
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Ruth Zimmer, Brielle, 08730 (201) 528-6262
Colts Neck Twp.	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470

Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Arthur S. Behiav, Deal	Margaret Mazza, Deal, 07723 (201) 531-1454
Eatontown Borough	John A. Coan, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Borough	Michael Ticktin, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07701 (201) 741-0891	Dale Connor, Fair Haven, 07701 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Jean Burke, Farmingdale, 07727 (201) 938-4077
Freehold Borough	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Twp.	Nancy A. Queeney, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Twp.	Robert J. Smith, Hazlet, 07730 (201) 264-1700	Robert Brodsky, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516
Holmdel Twp.	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Twp.	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne F. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Borough	Lorenzo Mistichelli, Keansburg, 07734 (201) 787-0215 Ext. 35	Annette Morrison, Keansburg, 07734 (201) 787-0215 Ext. 26
Keyport Borough	Courtney Powell, Old Bridge, 08857 (201) 739-3900	Pauline Redmond, Keyport, 07735 (201) 739-3900
Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Vacancy, Long Branch, 07740 (201) 222-7000	Edward Mazzaco, Long Branch, 07740 (201) 222-7000 Ext. 26
Manalapan Twp.	Cathy A. Buchalski, Tennent, 07763 (201) 446-3200	Ethel Chalmers, Tennent, 07753 (201) 446-3200
Manasquan Borough	William A. Burkhardt, Manasquan, 08736 (201) 223-2292	Charles E. Paterson, Manasquan, 08736 (201) 223-0544
Marlboro Twp.	Mary Lou Hartman, Marlboro, 07746 (201) 536-0200	Shirley Giaquento, Marlboro, 07746 (201) 536-0200
Matawan Borough	Barbara Clark, Matawan, 07747 (201) 566-3899	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Twp.	Barbara Clark, Middletown, 07748 (201) 671-3100	Dorothy E. Dorsett, Middletown, 07748 (201) 671-1919
Millstone Twp.	Lawrence Marzocca, Clarksburg, 08510 (201) 259-2650	David H. Baird, Englishtown, 07726 (201) 462-4770
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Shirley A. Berry, Monmouth Beach, 07750 (201) 229-2204
Neptune Twp.	Vacancy, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neputne City	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Mildred Adams, Neptune, 07753 (201) 776-7224
Ocean Twp.	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 747-5200	Bruce Loversidge, Red Bank, 07701 (201) 747-5200
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Borough	Frances Maxson, Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170

Sea Bright Borough	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-	Mary Larson, Sea Bright, 07760 (201) 842-
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Twp.	Anne C. Eatontown, 07724 (201) 542-0675	Anne C. Eatontown, 07724 (201) 542-0675
South Belmar Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 681-3232	Claire Haggerty, So. Belmar, 07719 (201) 681-3232
Spring Lake Boro	William A. Burkhardt, Spring Lake, 07762 (201) 449-5252	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro	John Currie, Spring Lake, 07762 (201) 449-3500	Jeanne West, Spring Lake, 07762 (201) 449-
Tinton Falls Borough	Sheila C. O'Keefe, Tinton Falls 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Beach, 07735 (201) 264-5662
Upper Freehold Twp.	Thomas Seiler, Cream Ridge, 08514 (201) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (201) 758-7738
Wall Twp.	Joseph A. Montana, Wall, 07719 (201) 681-6300	Bertha Doey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 681-1756 Frank A. Anfuso, W. Long Branch	Frances Martinson, W. Long Branch, 07764 (201) 222-3649

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Ann Gentile, Succasunna, 07876 (201) 335-2400 Arthur J. Higgins, Boonton Anthony F. Scozzafava, Boonton	Robert Kapral, Boonton, 07005 (201) 335-2400
Boonton Township	John A. Dyksen, Boonton, 07005 (201) 334-6891 Rosalie D. Zaccone, Boonton	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Borough	Clayton D. Brown, Butler, 07405 (201) 838-5158	Janice R. Siek, Butler, 07405 (201) 838-5158
Chatham Borough	Kenneth J. Hume, Chatham, 07928 (201) 635-1779 Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham	Robert Dowds, Chatham, 07928 (201) 635-1778
Chatham Township	Ernest F. DelGuercio, Chatham, 07928 (201) 822-1646	Mary Ellen Babyack, Chatham, 07928 (201) 377-0590
Chester Borough	Peyton W. Rochelle, Chester, 07930 (201) 879-5361 or 879-5894	Julia A. Ribinson, Chester, 07930 (201) 879-5361
Chester Township	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Maomi Caruso, Chester, 07930 (201) 879-5274
Denville Township	John A. Dyksen, Denville, 07834 (201) 625-8332 Rosalie D. Zaccone, Denville	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200	Mary May, Dover, 07801 (201) 366-2200
East Hanover Township	Mary Q. Hill, E. Hanover, 07936 (201) 887-5056	Nancy L. Miller, East Hanover, 07936 (201) 887-5454
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	Linda S. Reino, Florham Park, 07932 (201) 377-5800
Hanover Township	Frank Presto, Whippany, 07981 (201) 887-1000 Ext. 28	Michael S. Zambito, Whippany, 07981 (201) 887-1000
Harding Township	Robert J. Edgar, New Vernon, 07976 (201) 267-8000	Lillian M. Hodge, New Vernon, 07976 (201) 267-8000
Jefferson Township	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500
Kinnelon Borough	Richard F. Lummer, Kinnelon, 07405 (201) 838-5402	Irene Kawsnik, Kinnelon, 07405 (201) 838-5405

Lincoln Park Borough	Philip Schneider, Lincoln Park, 07035 (201) 694-6102	Myrtle Gilliland, Lincoln Park, 07035 (201) 694-6102
Madison Borough	John R. Staley, Madison, 07940 (201) 377-8000	Margaret A. Sarrow, Madison, 07940 (201) 377-8000
Mendham Borough	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Cathleen Clemency, Mendham, 07945 (201) 543-7152
Mendham Township	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555	Sanford C. Fleury, Brookside, 07926 (201) 543-4570
Mine Hill Township	John F. Gaynor, Dover, 07801 (201) 366-9002	Marcella Gallo, Dover, 07801 (201) 366-9002
Montville Township	Philip V. Schneider, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Township	Robert J. Edgar, Convent Station, 07961 (201) 326-7380	Roland R. Meslar, Convent Station, 07961 (201) 326-7400
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2224	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town	Victor J. Lupi, Morristown, 07960 (201) 538-4300	John M. Watson, Morristown, 07960 (201) 538-4300
Mountain Lake Borough	James Jones, Mountain Lakes, 07046 (201) 334-3131	Dale Nelson, Mountain Lakes, 07046 (201) 344-3131
Mt. Arlington Borough	Dorothy S. McCarthy, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mt. Olive Township	Gloria A. Cross, Budd Lake, 07828 (201) 691-0900 Ext. 42, 43	Winifred Roger, Budd Lake, 07828 (201) 691-0900 Ext. 31
Netcong Borough	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany, 07054 (201) 263-4271	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4255
Passaic Township	Curtis H. Schick, Millington, 07946 (201) 647-0550 John A. Gausz, Watchung	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Township	Clayton D. Brown, Pompton Lakes, 07444 (201) 835-5700 Ray LaBoeuf, Assessment Clerk, Pompton Plains	Regina Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Township	John R. Staley, Randolph, 07869 (201) 361-8200	Michael Soccio, Randolph, 07869 (201) 361-8200
Riverdale Borough	Frank Dalton, Riverdale, 07457 (201) 835-4060	Joyce Wendelken, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann James, Rockaway, 07866 (201) 627-2000
Rockaway Township	Harold Baumwoll, Rockaway, 07866 (201) 627-7200 Natalie Lipkin, Rockaway	Mary L. Hocking, Rockaway, 07866 (201) 627-7200
Roxbury Township	Morris Perugini, Succasunna, 07876 (201) 584-7400 Ann Gentile, Succasunna	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Boro	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 366-5312
Washington Township	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	Jacqueline Vosselmann, Wharton, 07885 (201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township	Debbie Spettel, Barnegat, 08005 (609) 698-7832 Fred A. Smith, Barnegat	Joseph Regatts, Barnegat, 08005 (609) 698-7832
Barnegat Light Boro	Richard H. Schupeltz, Ship Bottom, 08006 (609) 494-2343 or 494-9196	Eleanor I. Person, Barnegat Light, 08006 (609) 494-2343 or 494-9196
Bay Head Borough	Martin J. Burns, Jr., Bay Head, 08742 (201) 892-8920	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough	H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111	Arlinda Crosley, Beach Haven, 08008 (609) 492-0111

Beachwood Borough	Willay P. Hyatt, Beachwood, 08722 (201) 349-0245	Elizabeth Allaire, Beachwood, 08722 (201) 349-0245
Berkeley Township	Ruth A. Hardie, Bayville, 08721 (201) 244-7400 Ext. 25	Dorothy Rush, Bayville, 08721 (201) 244-7400 Ext. 18
Brick Township	Joseph A. Cardo, Brick Town, 08723 (201) 477-3000 Ext. 240	Mike Iacobino, Brick Town, 08723 (201) 477-3000 Ext. 220
Dover Township	Victoria Mickiewicz, Toms River 08753 (201) 341-1000 Ext. 302 Lawrence Henbest, Toms River	David Ciganek, Toms River, 08753 (201) 341-1000 Ext. 362
Eagleswood Township	Joseph C. Horner, Waretown, 08092 (609) 296-3040	Barbara A. Stover, West Creek, 08092 (609) 296-3040
Harvey Cedars Borough	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08008 (609) 494-2843
Island Heights Borough	John A. Coan, Jr., Forked River, 08731 (201) 270-6415	Patricia Nichols, Island Heights, 08732 (201) 270-6415
Jackson Township	Frank R. Viafora, Jackson, 08527 (201) 928-1200 Ivan Mickle, Jackson	Marguerite Gilbertson, Jackson, 08527 (201) 928-1200
Lacey Township	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Frederick A. Smith, Forked River	Muriel Cahill, Forked River, 08731 (609) 693-5282
Lakehurst Borough	John E. Currie, Lakehurst, 08733 (201) 657-4141	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Township	John A. Turtora, Lakewood, 08701 (201) 364-2500 Ext. 249 Joseph Canning, Lakewood Leonard F. Turtora, Lakewood	Barbara Jo Carney, Lakewood, 08701 (201) 364-2500 Ext. 221
Lavallette Borough	Michael M. Sturko, Toms River, 08735 (201) 793-7474 Doris Q . Card, Lavallette	Flora Shady, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp.	Joseph J. Sorrentino, Tuckerton, 08087 (609) 296-7246 Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Township	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 Ext. 26	Mary Ann Mayo, Brant Beach, 08008 (609) 494-2153 Ext. 15
Manchester Township	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121 Ext. 70 John E. Currie, Lakehurst	Ruth B. Britton, Lakehurst, 08733 (201) 657-8121 Ext. 76
Mantoloking Borough	August G. St. John, Mantoloking, 08738 (201) 899-3434 Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Township	Joseph Horner, Waretown, 08758 (609) 693-3280	Josephine Gerdes, Waretown, 08758 (609) 693-3179
Ocean Gate Borough	Robert K. Mancke, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough	Robert K. Mancke, Pine Beach, 08741 (201) 349-6425	Patrick Vellucci, Pine Beach, 08741 (201) 349-6425
Plumstead Township	John Keller, New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Borough	James L. Anderson, Pt. Pleasant, 08742 (201) 899-2066	Bernadine E. Regan, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	Jamse L. Anderson, Pt. Pleasant Beach, 08742 (201) 892-5060	Barbara Scharmann, Pt. Pleasant, 08742 (201) 892-1118
Seaside Heights Boro	Walter Sturko, Seaside Heights, 08751 (201) 793-9100	Kathleen Magaraci, Seaside Heights, 08751 (201) 793-9100
Seaside Park Borough	Walter Sturko, Seaside Park, 08752 (201) 793-6787 Michael M. Sturko, Toms River	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Borough	H. Richard Shupeltz, Ship Bottom, 08008 (609) 494-2171	Lillian Douglass, Ship Bottom, 08008 (609) 494-1613
South Toms River Boro	William P. Hyatt, So. Toms River, 08757 (201) 349-0403	Lucinda M. Dugan, So. Toms River, 08757 (201) 349-0339
Stafford Township	Arlene Oliver, Manahawkin, 08050 (609) 597-1069	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Borough	Richard M. Warren, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400

Tuckerton Borough	Fred A. Smith, Tuckerton, 08087 (609) 296-4900	Anna B. Jacobi, Tuckerton, 08087 (609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Borough	Ronald F. Dooney, Bloomingdale, 07403 (201) 838-0778	Theresa V. Benack, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton, 07011 (201) 473-2600	John T. Murphy, Clifton, 07011 (201) 473-2600
Haledon Borough	Ralph T. Meloro, IV, Haledon, 07508 (201) 595-0268	Regina R. Hartley, Haledon, 07508 (201) 942-6538
Hawthorne Borough	Christine C. Collins, Hawthorne, 07506 (201) 427-1169	Vacancy, Hawthorne, 07506 (201) 427-1242
Little Falls Township	Margaret G. Poster, Little Falls, 07424 (201) 256-0272 James Morano, Jr., Little Falls	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon Borough	Cornelius LaFleur, N. Haledon, 07508 (201) 427-7520	Renate I. Lampe, N. Haledon, 07508 (201) 427-5810
Passaic City	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Paterson, 07505 (201) 881-3486 Charles S. Parmelli, Paterson James B. Krieger, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Boro	Frank Giovatto, Pompton Lakes, 07442 (201) 835-0143 John Steinhauser, Pompton Lakes James McGrath, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Borough	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough	Richard W. Supplee, Ringwood, 07456 (201) 962-7020	Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078
Totowa Borough	John W. Maskiee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough	Joseph R. Gilabert, Jr., Wanaque, 07465 (201) 839-3000	Lillian Freese, Wanaque, 07470 (201) 839-3000
Wayne Township	Dorothy Kreitz, Wayne, 07470 (201) 694-1800 Michael S. Barker, Wayne	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Township	Mary Mastro, W. Milford, 07480 (201) 728-7000	Joyce A. Wendelken, W. Milford, 07480 (201) 728-7000
West Paterson Boro	Andrew L. Allu, W. Paterson, 07424 (201) 345-8102	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township	George M. Taylor, Jr., Alloway, 08001 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-5562
Carney's Point Twp.	T. Ralph Smith, Carney's Point, 08069 (609) 299-9008	Phyllis Press, Carney's Point, 08069 (609) 299-1052
Elmer Borough	Harold H. Hofmann, Elmer, 08318 (609) 358-2401 or 423-1040	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township	James J. Lane, Salem, 08079 (609) 935-5423 or 935-0266	Douglas J. Marts, Salem, 08079 (609) 935-2360
Lower Alloways Creek Twp.	Joseph M. Harasta, Salem, 08079 (609) 935-3721	Maryann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Township	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township	Henry Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0576	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough	Leon Mattioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-4640
Pennsville Township	James T. Shidner, Pennsville, 08070 (609) 678-6262 or 678-6001	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041

Pilesgroove Township	Kirk Horner, Harrisonville, 08039 (609) 478-4216 or 769-3424	Elmer C. Brown, Woodstown, 08098 (609) 796-2421
Pittsgrove Township	George M. Taylor, Jr., Elmer, 08039 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Township	Lee A. Harris, Salem, 08079 (609) 935-2410	Henry R. Howell, Quinton, 08072 (609) 935-1507 or 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer, 08318 (609) 358-8306	Doris Downer, Elmer, 08318 (609) 358-2137 or 358-8500
Woodstown Borough	J. Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Township	Norman A. Stevens, Bedminster, 07921 (201) 658-3199	John Jastrzemski, Pluckemin, 07978 (201) 658-3302
Bernards Townships	Marcia Zujkowski, Basking Ridge, 07920 (201) 766-2510	Hattie L. Torma, Basking Ridge, 07920 (201) 766-2510
Bernardsville Borough	Charles J. Femminella, Bernardsville, 07924 (201) 766-3850	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Borough	George L. Sopko, Bound Brook, 08805 (201) 356-0833	William Woldin, Bound Brook, 08805 (201) 356-0802
Branchburg Township	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somvervilie, 08876 (201) 526-1300
Bridgewater Township	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Borough	Hubert W. Amundsen, Jr., Far Hills, 07931 (201) 234-0611	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Borough	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500	Louise Colo, Somerset, 08873 (201) 873-2500
Green Brook Township	Arthur L. Lewis, Green Brook, 08812 (201) 968-2002	Samuel Romano, Green Brook, 08812 (201) 968-2002
Hillsborough Township	Paul Endler, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Borough	William H. Merdinger, Manville, 08835 (201) 725-9713	Stephen Balint, Manville, 08835 (201) 725-5025
Millstone Borough	Marcia Zujkowski, N. Plainfield, 07060 (201) 753-5650	Portia Orton, Somerville, 08876 (201) 874-5478
Montgomery Township	Charles W. Grayson, Belle Meade, 08502 (201) 359-8211	Barbara Pappas, Belle Meade, 08502 (201) 359-8211
North Plainfield Borough	August Church, N. Plainfield, 07060 (201) 756-5601	James A. Hannon, N. Plainfield, 07060 (201) 756-5692
Peapack-Gladstone Boro	John J. Butler, Gladstone, 07934 (201) 234-2254	Rebecca P. Hess, Peapack, 07977 (201) 234-2251
Raritan Borough	N.J. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rocky Hill Borough	Wilbur Lowe, Skillman, 08558 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553
Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
So. Bound Brook Boro	Art Lewis, Green Brook, 08812 (201) 356-0258	Catherine A. Hoats, S. Bound Brook, 08880 (201) 356-0258
Warren Township	Anthony M. Frazzano, Warren, 07060 (201) 753-8000 Ext. 41	Loree Saums, Warren, 07060 (201) 753-8000
Watchung Borough	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Township	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611

Branchville Borough	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Byram Township	John F. Gaynor, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Township	John A. Dyksen, Augusta, 07822 (201) 948-4621	Elizabeth Hunt, Augusta, 07822 (201) 948-5566
Franklin Borough	Neil Cates, Jr., Franklin, 07416 (201) 827-5237	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Township	Jeffry C. McNeice, Newton, 07860 (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Township	Malcolm G. Smith, Tranquility, 07879 (201) 852-9333	Christine Storch, Andover, 07821 (201) 842-9333
Hamburg Borough	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Linda Pettenger, Hamburg, 07419 (201) 827-9230
Hampton Township	Irwin Sabin, Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Township	Neil C. Cates, Jr., Franklin, 07416 (201) 827-5237	Julia Y. Lewis, Hamburg, 07419 (201) 827-3619
Hopatcong Borough	Leo M. Morris, Hopatcong, 07843 (201) 770-1200 Ext. 29 Charles G. Snively, Hopatcong Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200 Ext. 27
Lafayette Township	John A. Dyksen, Lafayette, 07848 (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Township	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Town	Jeffry C. McNeice, Newton, 07860 (201) 383-3524	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Borough	John J. Butler, Gladstone, 07934 (201) 827-5934	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Township	Robert W. Pastor, Layton, 07851 (201) 827-3444 (Municipal Bldg.) (201) 948-6698 (Home)	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Sparta Township	John W. Wyckoff, Sparta, 07871 (201) 729-2626	Farham Vanferhoff, Sparta, 07871 (201) 729-4903
Stanhope Borough	John F. Gaynor, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Township	Robert Pastor, Middleville, 07855 (201) 383-9484	Eleanor Lytle, Newton, 07860 (201) 383-9837
Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex, 07461 (201) 875-4831
Vernon Township	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848	Josephine Prisco, Vernon, 07462 (201) 827-3848
Walpack Township	Glen R. Lantz, Branchville, 07826 (201) 948-3000	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Township	Donald J. DeKorte, Sussex, 07461 (201) 875-7193	Jennie Edsall, Sussex, 07461 (201) 875-7194

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.	Authur Lewis, Berkeley Heights, 07922 (201) 665-2291	Eris Naylor, Berkeley Heights, 07922 (201) 665-2291
Clark Township	Theresa R. Enright, Clark, 07066 (201) 388-3600	Betty Jo Ziemer, Clark, 07066 (201) 388-3600
Cranford Township	John M. Duryee, Cranford, 07016 (201) 276-8900 Richard Rosenberg, Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City	Joseph Amato, Elizabeth, 07201 (201) 820-4136	Anthony R. Chiodo, Elizabeth, 07201 (201) 820-4000
Fanwood Borough	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Llewyellen Fisher, Fanwood, 07023 (201) 322-8236

Garwood Borough	John Accardi, Garwood, 07027 (201) 789-0710 Leonard J. DiStefano, Garwood I. George Casabona, Garwood	Eileen D. Masterson, Garwood, 07027 (201) 789-0475
Hillside Township	Charles Africano, Hillside, 07205 (201) 926-2222	Kathleen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Borough	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Borough	Robert Koser, Mountainside, 07092 (201) 232-2400	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John F. O'Brien, New Brunswick Stanwood C. Stack, New Providence	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City	William D. Wheeler, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger E. Pribush, Rahway, 07065 (201) 381-8000
Roselle Borough	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Vincent A. Belluscio, Roselle, 07203 (201) 245-5600
Roselle Park Borough	Paul J. Endler, Roselle Park, 07204 (201) 245-0818	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Township	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Dourees, Scotch Plains, 07076 (201) 322-6700
Springfield Township	Thomas McCullum, Springfield, 07081 (201) 376-5800	Corinne Eckmann, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattloff, Summit, 07901 (201) 273-6405
Union Township	Joseph Keaveny, Union, 07083 (201) 688-2800	Joseph J. Knet, Union, 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Violet Jacob, Westfield, 07090 (201) 232-8000
Winfield Township	Tom Boyle, Winfield, 07036 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township	Dorothy S. McCarthy, Landing, 07850 (201) 852-5189	Betty C. Drake, Great Meadows, 07838 (201) 852-5189
Alpha Borough	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	Edward D. Jacobe, Belvidere, 07823 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274
Blairstown Township	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Township	Estella Y. Truax, Broadway, 08808 (201) 689-3994	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Township	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molner, Blairstown, 07825 (201) 362-6287
Greenwich Township	Charles D. Apgar, Stewartsville, 08886 (201) 454-6154	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Township	Henry C. Scheer, Jr., Blairstown, 07825 (201) 362-6528	Stella Krickser, Blairstown, 07825 (201) 362-6222
Harmony Township	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	LeRoy V. Smith, Phillipsburg, 08865 (201) 475-2271
Hope Township	Leroy F. Ruether, Andover, 07821 (201) 347-2456	Lyne McGary, Columbia, 07832 (201) 459-4139
Independence Township	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4847	Christine Storch, Great Meadows, 07838 (201) 637-4393

Knowlton Township	Dorothy S. McCarthy, Landing, 07950 (201) 496-4330	Lynne McGary, Columbia, 07832 (201) 459-5617
Liberty Township	George M. DeMaria, Great Meadows, 07838 (201) 627-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4579
Lopatcong Township	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Township	Russell S. Alpaugh, Jr., Oxford, 07863 (201) 689-3466 Thomas J. Hemelski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Township	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Township	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Lynne McGary, Columbia, 07832 (201) 459-5617
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Township	John Woolaver, Phillipsburg, 08865 (201) 454-4476	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Borough	Estella Y. Truax, Washington, 07822 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3601
Washington Township	Robert G. Housedorf, Asbury, 08802 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Township	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Helen Smith, Buttsville, 07829 (201) 475-2093

APPENDIX III

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1984

The attached Tables reflect State aid to municipalities totaling $868,306,286 in 1984.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $1,178,708.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

PUBLIC UTILITY

(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($220,015).

To Municipalities $651,000,000.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980

To Municipalities $30,499,965.

CORPORATION BUSINESS BANKING CORPORATIONS

(N.J.S.A. 54:10A—1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $12,222,024.

INSURANCE FRANCHISE

(N.J.S.A. 54:18—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $2,100,251, To Municipalities $14,701,755.

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Absecon City	$ 12,741	....	$ 31,079	$ 9,229	$ 482,119	....	$ 535,168
2. Atlantic City	74,991	$3,606	1,699,035	....	5,914,717	$7,925	7,700,274
3. Brigantine City	9,299	....	28,362	....	497,016	....	534,677
4. Buena Bor.	14,922	....	45,562	7,196	283,841	....	351,521
5. Buena Vista Twp.	6,253	....	45,571	....	458,688	....	510,512
6. Corbin City	....	....	2,005	332	51,777	....	54,114
7. Egg Harbor City	58	....	62,001	34,029	249,759	....	345,847
8. Egg Harbor Twp.	15,578	....	115,564	....	3,845,297	....	3,976,439
9. Estell Manor City	....	....	7,679	....	159,243	....	166,922
10. Folsom Bor.	....	....	22,273	3,368	133,392	....	159,033
11. Galloway Twp.	7,421	....	114,459	....	1,068,884	....	1,190,764
12. Hamilton Twp.	4,310	....	149,577	....	1,104,128	....	1,258,015
13. Hammonton Town	11,246	38	197,737	22,920	715,410	....	947,351
14. Linwood City	13,186	....	40,940	6,608	398,382	....	459,116
15. Longport Bor.	3,892	....	6,337	....	136,851	....	147,080
16. Margate City	20,534	....	55,561	....	766,231	....	842,326
17. Mullica Twp.	639	....	33,505	10,204	263,385	....	307,733
18. Northfield City	22,877	4,745	93,913	9,290	463,680	....	594,505
19. Pleasantville City	10,834	214	138,433	72,935	947,450	1,678	1,171,544
20. Port Republic City	....	....	5,963	....	123,520	....	129,483
21. Somers Point City	12,529	....	82,199	14,681	563,639	....	673,048
22. Ventnor City	12,422	738	65,845	9,438	559,378	....	647,821
23. Weymouth Twp.	3,015	....	8,531	....	112,130	....	123,676
Totals	$256,746	$9,341	$3,052,142	$200,232	$19,298,917	$9,603	$22,826,981

Difference in Totals Due to Rounding

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allendale Bor.	$ 12,689	....	$ 46,442	$ 5,526	$ 1,039,539	....	$ 1,104,196
2. Alpine Bor.	....	....	14,813	....	295,155	....	309,968
3. Bergenfield Bor.	43,886	$ 202	227,290	41,694	1,105,687	....	1,418,759
4. Bogota Bor.	34,934	....	261,020	39,887	356,189	....	692,030
5. Carlstadt Bor.	32,016	947	349,044	....	952,672	....	1,334,679
6. Cliffside Park Bor.	21,779	....	150,927	27,499	655,052	....	855,257
7. Closter Bor.	23,117	20	94,024	7,968	1,063,669	....	1,188,798
8. Cresskill Bor.	12,565	....	67,867	7,633	638,628	....	726,693
9. Demarest Bor.	8,145	....	14,453	4,768	381,043	....	408,409
10. Dumont Bor.	10,415	....	68,051	87,607	902,727	....	1,068,800
11. East Rutherford Bor.	10,568	94	406,957	24,194	872,305	....	1,314,118
12. Edgewater Bor.	9,086	765	767,547	....	1,132,707	....	1,910,105
13. Elmwood Park Bor.	49,361	572	422,264	3,722	271,394	....	747,313
14. Emerson Bor.	7,740	....	71,941	9,441	466,335	....	555,457
15. Englewood City	99,301	561	648,291	28,512	2,000,162	....	2,776,827
16. Englewood Cliffs Bor.	37,293	24,994	296,197	....	572,688	....	931,172
17. Fair Lawn Bor.	70,824	2,961	758,667	37,182	2,940,171	....	3,809,805
18. Fairview Bor.	13,443	....	212,947	50,518	531,935	....	808,843
19. Fort Lee Bor.	65,109	1,642	147,976	33,001	1,169,939	....	1,417,667
20. Franklin Lakes Bor.	24,722	....	74,212	....	1,340,474	....	1,439,408
21. Garfield City	53,992	6	479,103	144,031	1,027,340	....	1,704,472
22. Glen Rock Bor.	34,172	21	103,794	11,615	792,418	....	942,020
23. Hackensack City	232,554	17,435	1,404,865	45,506	2,332,423	....	4,032,783
24. Harrington Park Bor.	2,401	....	11,710	4,494	381,475	....	400,080
25. Hasbrouck Heights Bor.	21,496	....	103,308	14,910	822,783	....	962,497
26. Haworth Bor.	4,998	....	19,974	2,877	503,817	....	531,666
27. Hillsdale Bor.	33,048	....	83,861	12,131	1,010,316	....	1,139,356
28. Hohokus Bor.	8,695	....	33,545	....	320,688	....	362,928
29. Leonia Bor.	30,943	....	50,899	10,689	911,362	....	1,003,893
30. Little Ferry Bor.	11,872	....	109,757	14,042	567,278	....	702,949
31. Lodi Bor.	30,810	....	363,125	118,491	931,915	....	1,444,341
32. Lyndhurst Twp.	35,502	275	471,525	23,502	885,989	....	1,416,793
33. Mahwah Twp.	14,070	....	416,433	9,458	1,655,450	....	2,095,411
34. Maywood Bor.	15,697	....	158,801	12,659	694,159	....	881,316
35. Midland Park Bor.	16,768	....	138,366	8,410	376,019	....	539,563

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
36. Montvale Bor.	25,835	19,049	149,682	....	1,062,721	....	1,257,287
37. Moonachie Bor.	9,796	....	146,717	....	446,583	....	603,096
38. New Milford Bor.	16,070	20	73,146	27,427	1,263,592	....	1,380,255
39. North Arlington Bor.	28,984	2,120	151,182	86,640	705,266	....	974,192
40. Northvale Bor.	17,186	....	205,393	4,256	364,072	....	590,907
41. Norwood Bor.	7,636	....	61,563	3,970	501,778	....	574,947
42. Oakland Bor.	19,620	....	139,196	16,134	771,219	....	946,169
43. Old Tappan Bor.	4,700	....	38,691	....	892,446	....	935,837
44. Oradell Bor.	21,244	....	64,817	7,407	967,385	....	1,060,853
45. Palisades Park Bor.	5,436	377	145,260	21,153	594,724	....	766,950
46. Paramus Bor.	100,203	6,786	1,237,719	....	2,701,430	$ 90,782	4,136,920
47. Park Ridge Bor.	13,715	....	84,359	9,583	285,514	15,197	408,368
48. Ramsey Bor.	31,366	157	232,052	11,637	1,245,892	....	1,521,104
49. Ridgefield Bor.	51,206	....	218,106	....	7,171,344	....	7,440,656
50. Ridgefield Park Twp.	12,191	....	211,883	62,378	635,618	....	922,070
51. Ridgewood Village	70,458	512	256,346	23,437	1,443,546	....	1,794,299
52. River Edge	8,135	....	82,811	13,481	793,847	....	898,274
53. River Vale Twp.	12,311	....	62,067	10,504	615,157	....	700,039
54. Rochelle Park Twp.	17,877	....	94,642	4,617	380,852	....	497,988
55. Rockleigh Bor.	....	....	39,203	....	60,879	....	100,082
56. Rutherford Bor.	64,776	33	157,260	27,831	934,898	....	1,184,798
57. Saddle Brook Twp.	21,762	3	362,887	13,852	1,118,809	35,416	1,552,729
58. Saddle River Bor.	10,575	....	4,955	....	354,600	....	370,130
59. South Hackensack Twp.	8,301	....	297,378	....	332,542	....	638,221
60. Teaneck Twp.	66,474	8,685	373,333	55,406	2,263,834	....	2,767,732
61. Tenafly Bor.	51,326	....	146,394	10,421	1,043,639	....	1,251,780
62. Teterboro Bor.	8,192	....	161,254	....	90,276	....	259,722
63. Upper Saddle River Bor.	1,175	....	92,976	....	824,728	....	918,879
64. Waldwick Bor.	9,764	....	88,000	14,625	1,903,352	....	2,015,741
65. Wallington Bor.	23,907	....	120,405	53,050	381,510	....	578,872
66. Washington Twp.	5,724	....	24,535	11,184	593,272	....	634,715
67. Westwood Bor.	26,253	561	177,692	13,987	798,381	....	1,016,874
68. Woodcliff Lake Bor.	11,137	....	47,801	....	481,658	....	540,596
69. Wood-Ridge Bor.	24,419	....	403,495	7,305	442,800	....	878,019
70. Wyckoff Twp.	34,708	....	91,124	13,922	891,940	....	1,031,694
Totals	$1,976,472	$88,797	$15,294,316	$1,366,171	$67,262,007	$141,395	$86,129,158

Difference in Totals Due to Rounding

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1984

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 256,746	$ 9,341	$ 3,052,142	$ 200,232	$19,298,917	$ 9,603	$ 22,826,981
2. Bergen	1,976,472	88,797	15,294,316	1,366,171	67,262,007	141,395	86,129,158
3. Burlington	364,155	50,223	3,926,242	852,795	31,606,045	....	36,799,460
4. Camden	470,642	272,090	7,819,824	2,423,399	34,525,386	154,631	45,665,972
5. Cape May	209,071	18,458	1,196,084	64,348	12,804,539	....	14,292,500
6. Cumberland	138,931	5,917	2,325,375	544,548	7,657,453	....	10,672,324
7. Essex	1,971,613	96,754	28,506,680	7,670,192	59,266,870	9,250,778	106,762,887
8. Gloucester	218,280	7,651	2,456,932	527,015	15,264,717	....	18,474,595
9. Hudson	617,389	63,744	19,918,991	6,017,192	65,451,946	85,343	92,154,605
10. Hunterdon	191,288	1,860	1,715,408	24,383	10,552,481	5	12,485,425
11. Mercer	525,777	72,444	7,483,643	1,577,113	29,757,272	754,111	40,170,360
12. Middlesex	666,502	103,900	14,796,561	916,071	73,779,872	....	90,262,906
13. Monmouth	867,904	67,204	5,444,365	1,468,976	38,565,767	1,483,893	47,898,109
14. Morris	738,643	92,611	6,868,224	429,051	29,061,385	2,363,914	39,553,828
15. Ocean	569,168	12,475	2,003,799	782,097	29,782,518	....	33,150,057
16. Passaic	741,939	102,356	10,756,997	2,756,499	25,204,680	276	39,562,747
17. Salem	124,927	8,655	2,935,797	162,536	13,400,152	....	16,632,067
18. Somerset	348,117	5,831	4,996,777	304,098	17,883,107	....	23,537,930
19. Sussex	171,459	4,160	1,302,404	131,134	6,132,915	394,767	8,136,839
20. Union	888,711	91,878	14,244,444	2,057,668	55,754,746	63,040	73,100,487
21. Warren	164,289	2,360	1,658,829	224,347	7,987,225	....	10,037,050
Totals	$12,222,024	$1,178,708	$158,703,834	$30,499,965	$651,000,000	$14,701,755	$868,306,286

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Twp.	$ 84	....	$ 22,270	....	$ 82,904	....	$ 105,258
2. Beverly City	7,030	....	23,660	$ 8,625	153,515	....	192,830
3. Bordentown City	12,783	....	77,709	11,421	267,086	....	368,999
4. Bordentown Twp.	12,367	....	125,573	11,779	552,968	....	702,687
5. Burlington City	17,075	$ 895	131,447	....	7,303,690	....	7,453,107
6. Burlington Twp.	8,944	220	335,208	....	3,555,910	....	3,700,282
7. Chesterfield Twp.	3,488	....	35,732	....	282,348	....	321,568
8. Cinnaminson Twp.	17,117	127	285,662	....	1,453,902	....	1,756,808
9. Delanco Twp.	2,807	....	159,815	6,481	260,079	....	429,182
10. Delran Twp.	7,169	....	186,979	....	749,085	....	943,233
11. Eastampton Twp.	1,254	....	17,259	....	268,496	....	287,000
12. Edgewater Park Twp.	2,903	....	99,527	24,466	396,652	....	523,548
13. Evesham Twp.	26,794	8,808	100,223	....	1,762,364	....	1,898,189
14. Fieldsboro Bor.	....	....	65,648	....	30,748	....	96,396
15. Florence Twp.	11,046	....	415,379	17,866	564,351	....	1,008,642
16. Hainesport Twp.	3,644	....	54,573	....	252,809	....	311,026
17. Lumberton Twp.	5,009	....	90,982	....	895,252	....	991,243
18. Mansfield Twp.	1,898	....	30,529	....	343,648	....	376,075
19. Maple Shade Twp.	11,784	7,962	114,045	52,097	1,037,575	....	1,223,463
20. Medford Twp.	16,778	....	87,656	....	1,341,215	....	1,445,649
21. Medford Lakes Bor.	3,841	....	6,493	8,247	235,192	....	253,773
22. Moorestown Twp.	44,555	31,856	469,750	15,281	1,127,954	....	1,689,396
23. Mount Holly Twp.	53,686	....	157,668	27,707	747,963	....	987,024
24. Mount Laurel Twp.	34,225	....	153,216	....	1,176,857	....	1,364,298
25. New Hanover Twp.	1,445	....	3,831	....	243,842	....	249,118

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	1,612	....	21,776	....	510,841	....	534,229
27. Palmyra Bor.	4,334	....	51,528	16,280	293,994	....	366,136
28. Pemberton Bor.	2,675	....	10,292	9,407	43,570	....	65,944
29. Pemberton Twp.	10,368	....	50,811	318,974	1,445,185	....	1,825,338
30. Riverside Twp.	9,435	29	177,823	....	515,875	....	703,162
31. Riverton Bor.	4,507	....	15,292	6,058	162,098	....	187,955
32. Shamong Twp.	440	....	12,908	....	231,381	....	244,729
33. Southampton Twp.	7,441	....	40,674	....	767,809	....	815,924
34. Springfield Twp.	1,939	....	40,111	....	231,169	....	273,219
35. Tabernacle Twp.	498	....	14,853	....	288,998	....	304,349
36. Washington Twp.	....	....	23,295	....	41,306	....	64,601
37. Westhampton Twp.	3,124	....	45,081	....	382,502	....	430,707
38. Willingboro Twp.	9,493	27	146,373	318,087	1,669,765	....	2,143,745
39. Woodland Twp.	....	....	6,643	....	72,958	....	79,601
40. Wrightstown Bor.	561	300	17,947	....	62,189	....	80,997
Totals	$364,155	$50,223	$3,926,242	$852,795	$31,606,045	....	$36,799,460

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Bor.	$ 4,067	....	$ 149,537	$ 21,021	$ 591,954	....	$ 766,579
2. Audubon Park Bor.	....	....	8,900	22,493	19,861	....	51,254
3. Barrington Bor.	167	....	241,286	44,243	395,992	....	681,688
4. Bellmawr Bor.	8,729	....	104,441	33,922	771,875	....	918,967
5. Berlin Bor.	8,912	$ 18	60,669	....	380,131	....	449,730
6. Berlin Twp.	5,926	....	14,137	13,354	733,569	....	766,986
7. Brooklawn Bor.	631	....	28,529	5,304	134,049	....	168,513
8. Camden City	75,048	3,222	3,052,370	1,453,495	5,875,262	....	10,459,397
9. Cherry Hill Twp.	126,758	200,561	1,206,985	....	4,791,100	$151,674	6,477,078
10. Chesilhurst Bor.	....	....	5,740	5,537	95,720	....	106,997
11. Clementon Bor.	515	694	37,522	48,542	232,456	....	319,729
12. Collingswood Bor.	20,324	9	115,852	112,134	663,254	....	911,573
13. Gibbsboro Bor.	2,083	....	58,587	5,224	183,948	....	249,842
14. Gloucester City	9,165	1	392,858	37,661	1,697,838	....	2,137,523
15. Gloucester Twp.	42,578	2,701	156,115	110,974	2,564,583	....	2,876,951
16. Haddon Twp.	2,744	651	111,168	34,554	834,575	....	983,692
17. Haddonfield Bor.	25,521	54,015	109,678	14,637	736,002	....	939,853
18. Haddon Heights Bor.	15,308	....	45,423	15,924	587,059	....	663,714
19. Hi-Nella Bor.	2,585	....	4,457	15,391	57,338	....	79,771
20. Laurel Springs Bor.	306	....	10,871	13,639	152,997	....	177,813
21. Lawnside Bor.	3,339	....	43,644	6,674	404,373	....	458,030
22. Lindenwold Bor.	8,924	....	25,768	166,329	634,016	....	835,037
23. Magnolia Bor.	2,252	....	34,776	38,140	310,376	....	385,544
24. Merchantville Bor.	10,257	712	29,519	24,070	320,331	....	384,889
25. Mt. Ephraim Bor.	5,707	....	32,157	11,707	268,128	....	317,699

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. Oaklyn Bor.	5,720	....	26,707	10,205	216,218	....	258,850
27. Pennsauken Twp.	48,046	7,378	1,142,006	59,924	3,823,316	2,957	5,083,627
28. Pine Hill Bor.	1,941	....	9,757	29,526	469,277	....	510,501
29. Pine Valley Bor.	....	....	949	....	3,167	....	4,116
30. Runnemede Bor.	5,869	1,896	69,972	25,024	595,824	....	698,585
31. Somerdale Bor.	436	....	41,002	16,467	355,327	....	413,232
32. Stratford Bor.	1,796	....	59,598	....	451,157	....	512,551
33. Tavistock Bor.	....	....	2,316	....	954	....	3,270
34. Voorhees Twp.	17,575	227	150,478	....	971,742	....	1,140,022
35. Waterford Twp.	556	....	28,736	....	734,585	....	763,877
36. Winslow Twp.	6,449	3	197,908	....	3,372,316	....	3,576,676
37. Woodlynne Bor.	409	....	9,410	27,285	94,716	....	131,820
Totals	$470,642	$272,090	$7,819,824	$2,423,399	$34,525,386	$154,631	$45,665,972

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Bor.	$ 6,280	....	$ 31,033	....	$ 412,157	....	$ 449,470
2. Cape May City	11,539	....	108,826	$ 4,272	293,479	....	418,116
3. Cape May Point Bor.	....	....	236	....	20,411	....	20,647
4. Dennis Twp.	4,007	....	16,927	....	557,852	....	578,786
5. Lower Twp.	24,265	....	149,040	25,051	833,414	....	1,031,770
6. Middle Twp.	19,045	$ 873	96,299	....	1,981,075	....	2,097,292
7. North Wildwood City	17,253	....	98,179	....	389,788	....	505,220
8. Ocean City	31,441	17,416	223,828	....	1,805,895	....	2,078,580
9. Sea Isle City	4,430	....	18,817	....	269,423	....	292,670
10. Stone Harbor Bor.	7,455	....	20,604	....	220,647	....	248,706
11. Upper Twp.	16,547	....	9,436	....	4,642,944	....	4,668,927
12. West Cape May Bor.	1,319	....	4,804	....	76,305	....	82,428
13. West Wildwood Bor.	....	....	2,567	....	42,071	....	44,638
14. Wildwood City	52,822	170	267,082	....	851,232	....	1,171,306
15. Wildwood Crest Bor.	11,608	....	124,308	....	341,207	....	477,123
16. Woodbine Bor.	1,061	....	24,099	35,025	66,639	....	126,824
Totals	$209,071	$18,458	$1,196,084	$64,348	$12,804,539	....	$14,292,500

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bridgeton City	$ 49,880	$ 468	$ 579,481	$214,036	$ 963,189	....	$ 1,807,054
2. Commercial Twp.	1,066	....	39,468	....	249,292	....	289,826
3. Deerfield Twp.	656	....	26,042	....	195,782	....	222,480
4. Downe Twp.	....	....	33,870	....	166,309	....	200,179
5. Fairfield Twp.	820	....	20,645	....	223,880	....	245,345
6. Greenwich Twp.	287	....	19,910	....	40,598	....	60,795
7. Hopewell Twp.	2,268	....	36,495	....	178,405	....	217,168
8. Lawrence Twp.	4,456	....	29,219	6,563	144,737	....	184,975
9. Maurice River Twp.	....	....	59,276	....	347,868	....	407,144
10. Millville City	35,783	1,639	478,330	185,555	1,520,683	....	2,221,990
11. Shiloh Bor.	492	....	4,598	....	17,549	....	22,639
12. Stow Creek Twp.	....	....	20,760	....	77,093	....	97,853
13. Upper Deerfield Twp.	4,028	....	109,659	....	1,086,015	....	1,199,702
14. Vineland City	39,196	3,810	867,623	138,494	2,446,053	....	3,495,176
Totals	$138,931	$5,917	$2,325,375	$544,648	$7,657,453	....	$10,672,324

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Belleville Town	$ 10,136	....	$ 910,854	$ 215,838	$ 2,083,848	....	$ 3,220,676
2. Bloomfield Town	90,892	$ 2,353	1,039,063	260,430	2,357,714	....	3,750,452
3. Caldwell Bor.	29,262	....	123,074	12,041	522,016	....	686,393
4. Cedar Grove Twp.	35,472	567	169,251	16,053	829,256	....	1,050,599
5. East Orange City	64,891	3,042	1,418,777	1,226,469	3,118,899	$ 184,286	6,016,364
6. Essex Fells Bor.	....	....	6,004	....	216,312	....	222,316
7. Fairfield Bor.	30,546	....	507,852	....	810,059	....	1,348,457
8. Glen Ridge Bor.	17,456	....	42,030	10,989	323,748	....	394,223
9. Irvington Town	38,715	2,911	724,901	726,494	2,118,418	....	3,611,439
10. Livingston Twp.	75,617	29,426	406,901	....	2,268,587	248,662	3,029,193
11. Maplewood Twp.	35,689	1,226	296,572	35,504	1,254,753	....	1,623,744
12. Millburn Twp.	90,476	925	437,625	....	2,202,454	1,200,627	3,932,107
13. Montclair Town	61,826	175	393,966	58,769	2,167,724	....	2,682,460
14. Newark City	1,097,637	12,955	19,172,987	4,523,161	27,875,195	7,617,203	60,299,138
15. North Caldwell Bor.	425	....	26,806	6,248	388,922	....	422,401
16. Nutley Town	52,824	7	600,199	42,576	1,712,804	....	2,408,410
17. Orange City	49,147	2,579	799,969	421,989	2,009,843	....	3,283,527
18. Roseland Bor.	14,476	3	162,787	....	637,764	....	815,030
19. South Orange Village	46,728	2,384	164,009	22,312	1,295,959	....	1,531,392
20. Verona Bor.	21,859	1,740	174,455	18,228	762,326	....	978,608
21. West Caldwell Bor.	35,026	....	242,160	10,857	1,096,818	....	1,384,861
22. West Orange Town	72,513	36,464	686,421	62,232	3,213,451	....	4,071,081
Totals	$1,971,613	$96,754	$28,506,680	$7,670,192	$59,266,870	$9,250,778	$106,762,887

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities Local Assistance Fund	Public Utilities Gross Receipts & Franchise	Insurance Tax	
1. Clayton Bor.	$ 2,713	....	$ 45,148	$ 46,011	$ 362,818	....	$ 456,690
2. Deptford Twp.	17,675	$ 294	169,201	48,491	1,532,545	....	1,768,206
3. East Greenwich Twp.	3,199	117	33,032	....	980,462	....	1,016,810
4. Elk Twp.	431	....	19,123	....	218,466	....	238,020
5. Franklin Twp.	6,939	....	56,009	31,377	1,013,821	....	1,108,146
6. Glassboro Bor.	15,613	904	245,855	113,272	1,050,356	....	1,426,000
7. Greenwich Twp.	5,687	....	393,108	....	538,493	....	937,288
8. Harrison Twp.	9,797	....	38,490	....	223,682	....	271,969
9. Logan Twp.	1,078	....	66,548	....	321,412	....	389,038
10. Mantua Twp.	15,877	12	60,696	....	575,346	....	651,931
11. Monroe Twp.	9,892	2,745	126,176	54,486	3,110,329	....	3,303,628
12. National Park Bor.	5,332	....	6,747	12,254	336,851	....	361,184
13. Newfield Bor.	6,973	....	20,446	2,843	88,809	....	119,071
14. Paulsboro Bor.	11,073	1	122,362	15,015	219,248	....	367,699
15. Pitman Bor.	15,373	3	120,457	61,677	365,543	....	563,053
16. South Harrison Twp.	....	....	20,757	....	59,240	....	79,997
17. Swedesboro Bor.	6,894	....	86,783	....	124,074	....	217,751
18. Washington Twp.	11,801	70	106,320	57,349	1,590,178	....	1,765,718
19. Wenonah Bor.	210	....	3,976	4,017	113,782	....	121,985
20. West Deptford Twp.	29,958	25	407,630	....	1,008,082	....	1,445,695
21. Westville Bor.	2,725	....	45,409	11,743	246,045	....	305,922
22. Woodbury City	30,926	3,479	161,160	68,480	766,564	....	1,030,609
23. Woodbury Heights Bor.	8,114	....	41,968	....	227,115	....	277,197
24. Woolwich Twp.	....	....	59,528	....	191,456	....	250,984
Totals	$218,280	$7,651	$2,456,932	$527,015	$15,264,717	....	$18,474,595

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bayonne City............................	$ 60,113	$ 3,462	$ 2,816,890	$ 500,714	$ 3,216,167	....	$ 6,597,346
2. East Newark Bor.....................	7,873	....	223,317	13,152	98,540	....	342,882
3. Guttenberg Town.....................	10,357	....	104,817	11,975	195,269	....	322,418
4. Harrison Town..........................	13,603	....	1,109,919	....	6,706,587	....	7,830,109
5. Hoboken City	30,087	1	1,963,236	530,117	1,349,258	....	3,872,699
6. Jersey City	246,477	30,067	6,978,226	3,139,624	31,093,932	$85,343	41,573,669
7. Kearny Town............................	42,389	26,386	2,268,537	....	15,895,311	....	18,232,623
8. North Bergen Twp..................	19,158	878	1,176,441	289,275	2,517,853	....	4,003,605
9. Secaucus Town........................	47,381	....	646,635	....	1,260,815	....	1,954,831
10. Union City................................	87,969	2,544	1,163,791	861,087	1,556,298	....	3,671,689
11. Weehawken Twp.....................	11,051	....	504,136	101,812	411,933	....	1,028,932
12. West New York Town............	40,931	405	963,046	569,437	1,149,983	....	2,723,802
Totals....................................	$617,389	$63,744	$19,918,991	$6,017,192	$65,451,946	$85,343	$92,154,605

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Twp.	$ 1,945	....	$ 45,779	....	$ 188,435	....	$236,159
2. Bethlehem Twp.	....	....	30,934	....	146,971	....	177,905
3. Bloomsbury Bor.	6,456	....	13,544	....	27,947	....	47,947
4. Califon Bor.	7,048	....	13,530	$ 1,362	50,101	....	72,041
5. Clinton Town	17,592	....	42,364	2,257	79,458	....	141,671
6. Clinton Twp.	7,640	....	100,233	....	421,022	....	528,895
7. Delaware Twp.	1,441	....	72,078	....	220,608	....	294,127
8. East Amwell Twp.	1,387	....	59,095	....	189,166	....	249,648
9. Flemington Bor.	34,190	$1,850	108,091	5,222	215,868	....	365,221
10. Franklin Twp.	3,733	....	53,402	....	155,274	....	212,409
11. Frenchtown Bor.	5,766	....	45,749	....	48,069	....	99,548
12. Glen Gardner Bor.	3,949	....	6,240	5,871	35,410	....	51,470
13. Hampton Bor.	....	....	7,717	4,027	37,965	....	49,709
14. High Bridge Bor.	3,315	....	84,678	5,642	89,625	....	183,260
15. Holland Twp.	3,116	....	51,415	....	3,208,331	$5	3,262,867
16. Kingwood Twp.	5,243	....	53,838	....	210,936	....	270,017
17. Lambertville City	14,856	3	76,856	....	165,590	....	257,305
18. Lebanon Bor.	4,434	....	11,313	....	48,374	....	64,121
19. Lebanon Twp.	....	6	48,263	....	2,135,193	....	2,183,462
20. Milford Bor.	4,397	....	192,499	....	247,126	....	444,022
21. Raritan Twp.	39,951	....	318,031	....	1,029,239	....	1,387,221
22. Readington Twp.	14,045	....	109,472	....	932,812	....	1,056,329
23. Stockton Bor.	1,593	....	5,690	....	34,135	....	41,418
24. Tewksbury Twp.	4,441	....	84,970	....	270,771	....	360,182
25. Union Twp.	4,752	....	49,485	....	151,355	....	205,592
26. West Amwell Twp.	....	....	30,142	....	212,700	....	242,842
Totals	$191,288	$1,860	$1,715,408	$24,383	$10,552,481	$5	$12,485,425

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. East Windsor Twp.	$ 20,182	$ 183	$ 283,940	$ 109,087	$ 109,399	....	$ 1,422,791
2. Ewing Twp.	36,978	271	1,268,158	....	2,234,698	$753,005	4,293,110
3. Hamilton Twp.	77,285	8,107	977,727	166,276	14,410,195	....	15,639,590
4. Hightstown Bor.	19,322	2,538	86,806	25,376	274,236	....	408,278
5. Hopewell Bor.	6,012	....	32,916	2,831	105,812	....	147,571
6. Hopewell Twp.	12,581	....	277,737	....	1,124,939	....	1,415,257
7. Lawrence Twp.	43,158	58,215	596,204	20,202	2,231,451	1,106	2,950,336
8. Pennington Bor.	11,433	....	22,639	2,347	129,347	....	165,766
9. Princeton Bor.	73,232	94	190,926	14,732	734,446	....	1,013,430
10 Princeton Twp.	15,427	4	142,513	10,786	1,062,225	....	1,230,955
11. Trenton City	187,202	3,033	3,282,238	1,218,276	4,371,669	....	9,062,418
12. Washington Twp.	6,862	....	63,682	....	895,862	....	966,406
13. West Windsor Twp.	16,103	....	258,156	7,201	1,172,993	....	1,454,453
Totals	$525,777	$72,444	$7,483,643	$1,577,113	$29,757,272	$754,111	$40,170,360

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Bor.	$ 6,706	$ 274	$ 893,876	$ 31,417	$ 1,246,038	....	$ 2,178,311
2. Cranbury Twp.	16,292	....	140,506	....	317,030	....	473,828
3. Dunellen Bor.	3,206	600	213,462	10,665	337,286	....	565,219
4. East Brunswick Twp.	55,401	3,250	587,009	45,982	2,610,115	....	3,301,757
5. Edison Twp.	100,752	5,272	1,328,231	....	14,791,440	....	16,225,695
6. Helmetta Bor.	....	....	68,541	4,451	70,868	....	143,860
7. Highland Park Bor.	13,563	....	133,207	66,657	556,500	....	769,927
8. Jamesburg Bor.	5,013	....	36,796	9,290	215,900	....	266,999
9. Metuchen Bor.	20,162	3,433	296,771	15,796	921,279	....	1,257,441
10. Middlesex Bor.	6,390	....	259,445	18,241	1,024,979	....	1,309,055
11. Milltown Bor.	7,032	....	98,343	....	196,852	....	302,227
12. Monroe Twp.	30,249	....	157,211	....	1,243,494	....	1,430,954
13. New Brunswick City	52,041	1,133	1,138,600	291,734	2,142,849	....	3,626,357
14. North Brunswick Twp.	36,342	27,751	1,104,157	....	2,150,507	....	3,318,757
15. Old Bridge Twp.	59,631	....	296,258	102,995	2,772,893	....	3,231,777
16. Perth Amboy City	27,101	1,829	1,672,439	203,983	1,724,667	....	3,630,019
17. Piscataway Twp.	30,513	2,587	829,027	....	3,173,912	....	4,036,039
18. Plainsboro Twp.	7,834	....	74,379	....	502,965	....	585,178
19. Sayreville Bor	32,132	....	1,449,162	....	9,505,084	....	10,986,378
20. South Amboy City	19,842	....	57,453	....	4,137,296	....	4,214,591
21. South Brunswick Twp.	12,272	....	607,979	....	3,225,211	....	3,845,462
22. South Plainfield Bor.	16,080	926	583,461	18,806	1,659,875	....	2,279,148
23. South River Bor.	17,854	501	126,011	79,443	321,193	....	545,002
24. Spotswood Bor.	8,381	....	236,687	16,610	412,107	....	673,785
25. Woodbridge Twp.	81,712	56,345	2,407,549	....	18,519,532	....	21,065,138
Totals	$666,502	$103,900	$14,796,561	$916,071	$73,779,872	....	$90,262,906

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Twp.	$ 13,097	....	$ 223,552	$ 98,660	$ 637,068	....	$ 972,377
2. Allenhurst Bor.	17,498	....	11,771	794	176,789	....	206,852
3. Allentown Bor.	7,061	....	7,196	11,511	75,396	....	101,164
4. Asbury Park City	40,104	$ 405	466,926	194,935	889,154	....	1,591,524
5. Atlantic Highlands Bor.	12,073	....	33,875	7,943	227,140	....	281,031
6. Avon-By-The-Sea Bor.	8,990	....	13,967	2,632	133,461	....	159,050
7. Belmar Bor.	10,517	....	57,040	31,387	317,623	....	416,567
8. Bradley Beach Bor.	12,655	....	37,155	29,232	263,711	....	342,753
9. Brielle Bor.	7,660	258	35,275	4,188	225,682	....	273,063
10. Colts Neck Twp.	8,351	....	62,269	....	1,117,278	....	1,187,898
11. Deal Bor.	6,100	....	7,825	....	370,909	....	384,834
12. Eatontown Bor.	27,290	144	250,472	66,562	704,286	....	1,048,754
13. Englishtown Bor.	3,766	....	20,624	1,747	51,950	....	78,087
14. Fair Haven Bor.	12,357	....	24,922	6,894	326,334	....	370,507
15. Farmingdale Bor.	9,492	....	22,077	....	55,102	....	86,671
16. Freehold Bor.	39,208	9,939	187,868	53,133	505,497	....	795,645
17. Freehold Twp.	24,182	....	240,291	....	3,295,242	....	3,559,715
18. Hazlet Twp.	15,730	....	180,214	49,041	947,928	....	1,192,913
19. Highlands Bor.	3,758	....	27,389	25,467	189,341	....	245,955
20. Holmdel Twp.	17,728	....	411,621	....	887,899	$1,462,646	2,779,894
21. Howell Twp.	25,078	....	240,647	....	4,412,576	....	4,678,301
22. Interlaken Bor.	....	....	14	1,054	92,565	....	93,633
23. Keansburg Bor.	14,692	573	61,827	102,514	360,412	....	540,018
24. Keyport Bor.	18,196	682	100,635	46,209	334,567	....	500,289
25. Little Silver Bor.	8,280	....	47,269	5,624	388,164	....	449,337
26. Loch Arbour Village	....	....	4,101	411	21,425	....	25,937
27. Long Branch City	39,618	....	245,226	189,202	1,505,358	....	1,979,404
28. Manalapan Twp.	23,752	....	110,137	32,329	1,706,762	....	1,872,980
29. Manasquan Bor.	22,424	11,285	44,154	5,185	324,892	....	407,940
30. Marlboro Twp.	20,748	....	97,438	....	1,084,403	....	1,202,589

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
31. Matawan Bor.	24,872	687	50,303	17,467	1,025,671	....	1,119,000
32. Middletown Twp.	81,252	354	269,326	94,775	3,871,158	....	4,316,865
33. Millstone Twp.	3,583	....	45,529	....	285,061	....	334,173
34. Monmouth Beach Bor.	3,766	....	7,947	3,197	215,963	....	230,873
35. Neptune Twp.	59,072	....	286,123	184,297	2,035,475	....	2,564,967
36. Neptune City Bor.	5,842	....	70,462	28,314	271,670	....	376,288
37. Ocean Twp.	18,148	928	152,846	31,978	1,408,833	....	1,612,733
38. Oceanport Bor.	6,871	....	80,208	7,409	335,360	....	429,848
39. Red Bank Bor.	64,349	5,615	327,193	20,849	1,501,671	21,247	1,940,924
40. Roosevelt Bor.	....	....	4,604	1,525	51,691	....	57,820
41. Rumson Bor.	11,919	....	28,282	6,352	545,641	....	592,194
42. Sea Bright Bor.	6,806	....	34,872	1,649	115,922	....	159,249
43. Sea Girt Bor.	3,487	....	9,699	....	141,575	....	154,761
44. Shrewsbury Bor.	36,609	....	88,330	2,580	233,221	....	360,740
45. Shrewsbury Twp.	....	....	749	20,385	22,795	....	43,929
46. South Belmar Bor.	1,634	....	9,068	7,611	78,698	....	97,011
47. Spring Lake Bor.	14,687	....	26,137	....	264,163	....	304,987
48. Spring Lake Heights Bor.	9,245	....	27,561	7,954	289,480	....	334,240
49. Tinton Falls	3,012	....	178,047	11,544	706,869	....	899,472
50. Union Beach Bor.	4,466	....	86,820	44,742	337,482	....	473,510
51. Upper Freehold Twp.	1,044	....	61,730	....	267,891	....	330,665
52. Wall Twp.	30,359	5	199,122	....	2,459,276	....	2,688,762
53. West Long Branch Bor.	6,478	36,328	125,631	9,697	471,287	....	649,421
Totals	$867,904	$67,204	$5,444,365	$1,468,976	$38,565,767	$1,483,893	$47,898,109

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities Local Assistance Fund	Public Utilities Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 11,403	$ 477	$ 324,739	$ 12,160	$ 435,985	....	$ 784,764
2. Boonton Twp.	13,347	....	45,277	....	155,312	....	213,936
3. Butler Bor.	13,088	....	173,768	....	809,409	....	996,265
4. Chatham Bor.	46,267	96	120,077	7,730	480,059	....	654,229
5. Chatham Twp.	14,611	....	32,064	7,034	723,664	....	777,373
6. Chester Bor.	9,258	....	34,838	1,424	104,429	....	149,949
7. Chester Twp.	-30	....	49,410	4,803	721,004	....	775,187
8. Denville Twp.	36,441	1,400	226,250	15,574	1,149,648	....	1,429,313
9. Dover Town	44,954	2,485	299,009	75,751	528,109	....	950,308
10. East Hanover Twp.	17,335	....	279,512	....	2,176,296	$ 1,465	2,474,608
11. Florham Park Bor.	19,647	46,881	229,768	....	784,284	....	1,080,580
12. Hanover Twp.	19,379	9,662	906,912	....	1,209,389	....	2,145,342
13. Harding Twp.	3,239	....	18,701	....	373,932	....	395,872
14. Jefferson Twp.	16,183	....	63,153	22,993	1,696,440	....	1,798,769
15. Kinnelon Bor.	10,179	....	32,556	6,663	312,002	....	361,400
16. Lincoln Park Bor.	13,059	....	87,068	13,517	417,072	....	530,716
17. Madison Bor.	28,069	1,687	169,544	14,987	538,841	....	753,128
18. Mendham Bor.	3,987	....	47,002	4,075	340,884	....	395,948
19. Mendham Twp.	2,783	....	14,448	....	371,022	....	388,253
20. Mine Hill Twp.	2,998	....	57,790	5,058	152,373	....	218,219

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
21. Montville Twp.	9,164	....	184,356	....	1,370,702	....	1,564,222
22. Morris Twp.	2,868	....	441,264	....	1,544,601	876,283	2,865,016
23. Morris Plains Bor.	17,142	....	244,214	....	455,764	....	717,120
24. Morristown Town	200,012	5,210	510,829	20,070	2,070,966	....	2,807,087
25. Mountain Lakes Bor.	5,558	....	35,963	3,337	333,004	....	377,862
26. Mount Arlington Bor.	3,394	....	18,031	7,441	172,736	....	201,602
27. Mount Olive Twp.	13,466	181	89,290	29,178	1,086,812	....	1,218,927
28. Netcong Bor.	5,455	....	51,878	....	219,496	....	276,829
29. Par-Troy Hills Twp.	51,580	22,930	487,670	53,952	2,085,142	1,486,166	4,187,440
30. Passaic Twp.	6,976	....	107,171	6,893	1,156,798	....	1,277,838
31. Pequannock Twp.	10,917	919	125,831	17,700	720,788		876,155
32. Randolph Twp.	19,454	....	197,440	20,089	1,028,765	....	1,265,748
33. Riverdale Bor.	5,528	....	78,425	2,413	256,331	....	342,697
34. Rockaway Bor.	9,461	3	182,949	8,817	283,402	....	484,632
35. Rockaway Twp.	8,298	55	287,109	19,799	755,502	....	1,070,763
36. Roxbury Twp.	27,264	522	388,507	22,307	1,041,000	....	1,479,600
37. Victory Gardens Bor.	3,032	....	4,352	4,014	21,852	....	33,250
38. Washington Twp.	2,783	....	107,998	13,209	718,650	....	842,640
39. Wharton Bor.	10,094	102	113,062	8,063	258,920	....	390,241
Totals	$738,643	$92,611	$6,868,224	$429,051	$29,061,385	$2,363,914	$39,553,828

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Barnegat Twp.	$ 5,676	....	$ 14,786	$ 54,077	$ 487,700	....	$ 562,239
2. Barnegat Light Bor.	2,136	....	5,979	....	70,560	....	78,675
3. Bay Head Bor.	6,346	....	8,388	....	133,721	....	148,455
4. Beach Haven Bor.	14,616	....	25,667	....	206,271	....	246,554
5. Beachwood Bor.	....	....	10,926	18,372	306,710	....	336,008
6. Berkeley Twp.	27,903	$ 2	94,592	....	2,542,411	....	2,664,908
7. Brick Twp.	85,044	7,540	199,357	78,934	2,711,594	....	3,082,469
8. Dover Twp.	146,540	1,006	714,101	83,917	4,571,987	....	5,517,551
9. Eagleswood Twp.	103	....	4,649	....	136,363	....	141,115
10. Harvey Cedars Bor.	2,897	....	2,974	....	90,160	....	96,031
11. Island Heights Bor.	895	....	5,715	2,418	84,333	....	93,361
12. Jackson Twp.	19,407	256	128,909	152,044	1,475,880	....	1,776,496
13. Lacey Twp.	14,690	2,973	40,864	....	6,659,251	....	6,717,778
14. Lakehurst Bor.	13,515	....	9,725	32,008	104,415	....	159,663
15. Lakewood Twp.	37,773	245	247,480	233,841	1,969,281	....	2,488,620
16. Lavallette Bor.	7,431	....	10,780	....	144,747	....	162,958
17. Little Egg Harbor Twp.	2,961	....	23,648	10,420	658,572	....	695,601
18. Long Beach Twp.	1,545	....	26,800	....	693,811	....	722,156
19. Manchester Twp.	58,456	....	39,041	48,721	1,407,442	....	1,553,660
20. Mantoloking Bor.	....	....	1,129	....	104,357	....	105,486
21. Ocean Twp.	6,274	....	12,629	4,053	452,777	....	475,733
22. Ocean Gate Bor.	....	....	2,976	2,115	96,461	....	101,552
23. Pine Beach Bor.	3,051	....	3,012	2,562	114,440	....	123,065
24. Plumsted Twp.	7,775	....	20,169	....	197,205	....	225,149
25. Pt. Pleasant Bor.	25,791	....	75,688	26,984	827,342	....	955,805
26. Pt. Pleasant Beach Bor.	29,784	419	102,743	4,822	455,700	....	593,468
27. Seaside Heights Bor.	7,945	....	47,689	....	130,397	....	186,031
28. Seaside Park Bor.	6,755	....	19,667	....	192,173	....	218,595
29. Ship Bottom Bor.	14,019	....	23,692	....	229,169	....	266,880
30. South Toms River Bor.	2,245	....	19,093	12,942	171,717	....	205,997
31. Stafford Twp.	13,153	34	32,873	10,321	2,002,710	....	2,059,091
32. Surf City Bor.	3,971	....	10,952	....	162,246	....	177,169
33. Tuckerton Bor.	470	....	17,108	3,542	190,615	....	211,735
Totals	$569,168	$12,475	$2,003,799	$782,097	$29,782,518	....	$33,150,057

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Bor.	$ 7,422	....	$ 66,232	$ 39,687	$292,908	....	$ 406,249
2. Clifton City	175,994	$ 4,789	3,161,018	93,382	5,985,722	....	9,420,905
3. Haledon Bor.	4,589	....	76,348	11,991	429,957	....	522,885
4. Hawthorne Bor.	30,445	....	278,340	....	1,097,248	....	1,406,033
5. Little Falls Twp.	20,855	....	218,459	17,662	911,919	....	1,168,895
6. North Haledon Bor.	4,012	....	40,458	12,058	420,922	....	477,450
7. Passaic City	163,304	612	2,280,207	631,134	2,254,102	$276	5,329,635
8. Paterson City	107,589	5,679	2,698,544	1,785,502	5,750,394	....	10,347,708
9. Pompton Lakes Bor.	12,431	62	268,451	17,313	557,391	....	855,648
10. Prospect Park Bor.	10,981	....	52,739	13,770	164,908	....	242,398
11. Ringwood Bor.	3,587	....	20,146	19,313	818,584	....	861,630
12. Totowa Bor.	35,812	49,408	275,537	....	1,088,193	....	1,448,950
13. Wanaque Bor.	7,970	....	114,261	18,658	441,715	....	582,604
14. Wayne Twp.	114,551	41,806	862,875	44,600	3,085,776	....	4,149,608
15. West Milford Twp.	17,359	....	126,111	34,322	1,449,376	....	1,627,168
16. West Paterson Bor.	25,040	....	217,274	17,107	455,565	....	714,986
Totals	$741,939	$102,356	$10,756,997	$2,756,499	$25,204,680	$276	$39,562,747

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Twp.	$ 4,106	....	$ 29,018	....	$ 237,904	....	$ 271,028
2. Carneys Point Twp.	5,784	....	276,992	....	510,790	....	793,566
3. Elmer Bor.	14,754	....	17,679	$ 4,230	67,308	....	103,971
4. Elsinboro Twp.	....	....	8,729	....	79,107	....	87,836
5. Lower Alloways Creek Twp.	10,054	....	14,891	....	6,651,856	....	6,676,801
6. Mannington Twp.	3,725	....	94,583	....	207,014	....	305,322
7. Oldmans Twp.	1,505	....	42,074	....	149,752	....	193,331
8. Penns Grove Bor.	10,360	$25	64,364	75,710	248,044	....	398,503
9. Pennsville Twp.	20,250	3,632	1,951,243	....	3,370,507	....	5,345,632
10. Pilesgrove Twp.	5,018	....	45,058	....	384,488	....	434,564
11. Pittsgrove Twp.	553	....	49,139	....	408,636	....	458,328
12. Quinton Twp.	1,063	....	30,754	....	184,079	....	215,896
13. Salem City	23,526	4,998	237,465	74,170	455,417	....	795,576
14. Upper Pittsgrove Twp.	2,439	....	52,124	....	314,686	....	369,249
15. Woodstown Bor.	21,791	....	21,687	8,427	130,564	....	182,469
Totals	$124,927	$8,655	$2,935,797	$162,536	$13,400,152	....	$16,632,067

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bedminister Twp.	$ 1,461	....	$ 59,577	....	$ 321,739	....	$ 382,777
2. Bernards Twp.	9,437	....	127,450	....	1,099,809	....	1,236,696
3. Bernardsville Bor.	19,274	....	84,377	....	530,860	....	634,511
4. Bound Brook Bor.	26,009	$ 478	94,516	$ 49,123	522,742	....	692,868
5. Branchburg Twp.	13,686	....	105,478	....	2,100,365	....	2,219,529
6. Bridgewater Twp.	34,833	....	2,083,809	....	2,879,527	....	4,998,169
7. Far Hills Bor.	742	....	10,591	....	47,194	....	58,527
8. Franklin Twp.	47,296	....	283,131	44,850	2,607,118	....	2,982,395
9. Green Brook Twp.	3,519	11	75,136	....	388,587	....	467,253
10. Hillsborough Twp.	19,364	....	202,536	25,234	1,907,873	....	2,155,007
11. Manville Bor.	21,266	....	608,076	17,592	493,734	....	1,140,668
12. Millstone Bor.	2,666	....	2,412	....	52,207	....	57,285
13. Montgomery Twp.	4,119	....	124,742	....	840,222	....	969,083
14. North Plainfield Bor.	35,123	8	142,671	107,823	876,479	....	1,162,104
15. Peapack-Gladstone Bor.	4,338	....	28,649	....	147,377	....	180,364
16. Raritan Bor.	6,118	....	248,034	6,876	384,411	....	645,439
17. Rocky Hill Bor.	14,044	....	26,014	....	55,881	....	95,939
18. Somerville Bor.	47,368	5,332	252,385	19,030	994,545	....	1,318,660
19. South Bound Brook Bor. ..	5,738	....	77,440	25,047	220,819	....	329,044
20. Warren Twp.	15,993	....	130,156	8,523	866,931	....	1,021,603
21. Watchung Bor.	15,722	3	229,597	....	544,687	....	790,009
Totals	$348,117	$5,831	$4,996,777	$304,098	$17,883,107	....	$23,537,930

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Andover Bor.	$ 4,860	....	$ 12,634	....	$ 67,260	....	$ 84,754
2. Andover Twp.	3,919	....	62,434	$ 6,138	245,525	....	318,016
3. Branchville Bor.	8,386	$2,236	32,684	....	29,590	$394,767	467,663
4. Byram Twp.	5,061	....	31,667	11,604	301,978	....	350,310
5. Frankford Twp.	2,505	....	61,590	6,666	289,410	....	360,171
6. Franklin Bor.	20,017	3	68,316	....	625,060	....	713,396
7. Fredon Twp.	2,266	....	35,776	....	151,053	....	189,095
8. Green Twp.	972	....	25,218	....	103,197	....	129,387
9. Hamburg Bor.	5,280	....	38,493	3,150	90,314	....	137,237
10. Hampton Twp.	4,004	....	46,064	....	186,335	....	236,403
11. Hardyston Twp.	2,259	....	43,947	....	263,703	....	309,909
12. Hopatcong Bor.	5,883	....	21,248	26,205	433,993	....	487,329
13. Lafayette Twp.	1,184	....	43,294	....	53,049	....	97,527
14. Montague Twp.	3,509	....	12,412	....	159,606	....	175,527
15. Newton Town	53,097	1,833	246,691	15,064	396,151	....	712,836
16. Ogdensburg Bor.	966	....	68,394	4,459	60,534	....	134,353
17. Sandyston Twp.	....	....	14,603	....	126,499	....	141,102
18. Sparta Twp.	15,775	88	122,245	15,460	691,276	....	844,844
19. Stanhope Bor.	3,866	....	40,217	18,795	97,170	....	160,048
20. Stillwater Twp.	2,601	....	21,578	6,172	188,076	....	218,427
21. Sussex Bor.	7,990	....	38,013	6,360	105,366	....	157,729
22. Vernon Twp.	9,008	....	112,514	....	1,064,917	....	1,186,439
23. Walpack Twp.	....	....	2,851	....	56,905	....	59,756
24. Wantage Twp.	8,052	....	99,519	11,061	345,948	....	464,580
Totals	$171,459	$4,160	$1,302,404	$131,134	$6,132,915	$394,767	$8,136,839

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 27,404	....	$ 745,522	....	$ 848,209	....	$ 1,621,135
2. Clark Twp.	45,349	$ 2,828	560,244	$ 19,633	1,096,853	....	1,724,907
3. Cranford Twp.	38,878	31	385,464	30,777	2,236,459	$ 2,053	2,693,662
4. Elizabeth City	208,556	47,803	2,867,349	952,126	12,382,261	53,822	16,511,917
5. Fanwood Bor.	11,211	....	40,123	11,568	670,005	....	732,907
6. Garwood Bor.	3,761	....	232,744	6,763	289,682	....	532,950
7. Hillside Twp.	26,161	....	974,390	117,640	1,601,965	....	2,720,156
8. Kenilworth Bor.	25,241	310	451,695	....	734,681	....	1,211,927
9. Linden City	83,186	3,053	2,739,156	....	17,365,576	....	20,190,971
10. Mountainside Bor.	11,650	....	253,331	5,486	661,230	....	931,697
11. New Providence Bor.	22,685	4,319	215,949	12,305	974,052	....	1,229,310
12. Plainfield City	55,956	8,833	836,729	374,018	2,410,253	....	3,685,789
13. Rahway City	20,193	3,702	832,774	139,754	1,562,466	....	2,558,889
14. Roselle Bor.	18,332	....	216,995	127,651	1,115,594	....	1,478,572
15. Roselle Park Bor.	3,291	....	115,096	73,225	584,894	....	776,506
16. Scotch Plains Twp.	15,608	....	134,130	25,812	1,609,634	....	1,785,184
17. Springfield Twp.	50,820	1,711	450,546	14,159	1,211,856	....	1,729,092
18. Summit City	104,734	763	429,230	16,391	2,441,034	....	2,992,152
19. Union Twp.	77,116	17,876	1,419,562	63,056	3,903,323	7,165	5,448,098
20. Westfield Town	38,579	649	338,766	33,365	2,011,463	....	2,422,822
21. Winfield Twp.	....	....	4,649	33,940	43,256	....	81,845
Totals	$888,711	$91,878	$14,244,444	$2,057,668	$55,754,746	$63,040	$73,100,487

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Twp.	$ 4,440	....	$ 39,597	....	$ 219,350	....	$ 263,387
2. Alpha Bor.	6,609	....	32,495	$ 5,621	127,972	....	172,697
3. Belvidere Town	19,207	....	98,083	....	305,112	....	422,402
4. Blairstown Twp.	4,848	....	31,835	....	2,993,092	....	3,029,775
5. Franklin Twp.	1,622	....	67,476	....	178,076	....	247,174
6. Frelinghuysen Twp.	3,303	....	32,251	....	106,409	....	141,963
7. Greenwich Twp.	1,521	....	29,662	....	116,514	....	147,697
8. Hackettstown Town	25,639	$2,039	211,689	41,852	397,468	....	678,687
9. Hardwick Twp.	....	....	8,735	....	80,417	....	89,152
10. Harmony Twp.	2,719	....	60,062	....	107,146	....	169,927
11. Hope Twp.	11,113	....	20,176	....	120,927	....	152,216
12. Independence Twp.	1,975	....	29,052	....	102,340	....	133,367
13. Knowlton Twp.	....	....	35,546	....	159,849	....	195,395
14. Liberty Twp.	....	....	12,509	....	85,178	....	97,687
15. Lopatcong Twp.	10,077	....	73,631	8,137	531,143	....	622,988
16. Mansfield Twp.	1,511	....	48,309	....	583,854	....	633,674
17. Oxford Twp.	4,595	....	36,663	....	67,178	....	108,436
18. Pahaquarry Twp.	....	....	450	....	18,241	....	18,691
19. Phillipsburg Twp.	26,358	320	484,959	123,479	740,653	....	1,375,769
20. Pohatcong Twp.	6,519	....	55,287	6,755	184,379	....	252,940
21. Washington Bor.	9,164	....	121,519	38,503	321,061	....	490,247
22. Washington Twp.	18,466	....	63,024	....	256,305	....	337,795
23. White Twp.	4,602	....	65,819	....	184,561	....	254,982
Totals	$164,289	$2,360	$1,658,829	$224,347	$7,987,225	....	$10,037,050

Difference in Totals Due to Rounding

APPENDIX IV
REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

STATE REVENUE SHARING DISTRIBUTION—1984

COUNTIES	Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Atlantic	$ 1,205,702	$ 1,707,568	$ 573,050	$ 2,280,618	$ 3,486,320	41,269	$ 7,702,300	$ 11,188,620
Bergen	6,062,690	5,261,443	2,920,800	8,182,243	14,244,933	191,576	36,987,302	51,232,235
Burlington	2,266,437	1,745,702	1,248,824	2,994,525	5,260,962	80,427	15,181,082	20,442,044
Camden	3,277,542	3,738,234	1,472,500	5,210,734	8,488,276	107,270	21,263,412	29,751,688
Cape May	401,856	1,091,030	305,997	1,397,026	1,798,882	20,685	3,871,098	5,669,980
Cumberland	875,002	1,308,780	321,950	1,630,730	2,505,732	26,404	5,136,552	7,642,284
Essex	6,234,664	3,050,386	1,401,300	4,451,686	10,686,350	112,505	23,256,454	33,942,804
Gloucester	1,249,184	1,410,270	682,450	2,092,720	3,341,904	47,483	8,953,806	12,295,710
Hudson	4,086,579	2,398,553	656,100	3,054,653	7,141,232	54,019	11,806,798	18,948,030
Hunterdon	476,079	468,987	281,388	750,375	1,226,454	22,081	4,095,925	5,322,379
Mercer	2,164,332	2,109,884	885,450	2,995,334	5,159,666	65,330	13,069,785	18,229,451
Middlesex	4,128,241	3,583,936	2,053,400	5,637,336	9,765,577	130,317	24,928,049	34,693,626
Monmouth	3,250,643	2,428,110	1,560,000	3,988,110	7,238,753	113,151	22,032,391	29,271,144
Morris	2,741,498	1,515,425	1,280,050	2,795,475	5,536,973	95,692	17,808,851	23,345,824
Ocean	1,779,383	4,542,246	1,436,402	5,978,648	7,758,031	106,646	21,171,782	28,929,813
Passaic	3,176,387	2,873,024	1,065,050	3,938,074	7,114,461	77,194	15,266,576	22,381,037
Salem	420,765	540,848	206,089	746,937	1,167,702	14,333	2,649,615	3,817,317
Somerset	1,397,597	979,461	679,480	1,658,941	3,056,538	48,328	9,193,485	12,250,023
Sussex	589,132	626,102	377,267	1,003,369	1,592,501	29,249	5,608,664	7,201,165
Union	3,711,251	3,176,579	1,542,850	4,719,429	8,430,680	105,181	20,650,530	29,081,210
Warren	505,036	716,906	269,900	986,806	1,491,842	19,437	3,704,326	5,196,168
Totals	$50,000,000	$45,273,473	$21,220,297	$66,493,770	$116,493,770	1,508,577	$294,338,782	$410,832,552

Difference in totals due to rounding.

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING DISTRIBUTION—1984

ATLANTIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Absecon City	$ 44,797	$ 47,247	$ 32,350	$ 79,597	$ 124,394	1,915	$ 360,591	$ 484,985
Atlantic City	274,915	312,250	56,750	369,000	643,915	3,796	638,293	1,282,208
Brigantine City	49,988	84,776	32,650	117,426	167,414	1,969	366,136	533,550
Buena Bor.	23,393	51,645	10,050	61,695	85,088	928	179,836	264,924
Buena Vista Twp.	32,494	62,412	15,500	77,912	110,406	1,629	295,091	405,497
Corbin City	1,753	8,000	1,300	9,300	11,053	88	15,083	26,136
Egg Harbor City	30,134	52,391	16,600	68,991	99,125	966	193,938	293,063
Egg Harbor Twp.	85,481	90,676	46,450	137,126	222,607	4,128	733,398	956,005
Estell Manor City	3,910	9,819	3,850	13,669	17,579	271	47,836	65,415
Folsom Bor.	13,651	13,500	7,350	20,850	34,501	503	94,488	128,989
Galloway Twp.	66,032	86,366	38,600	124,966	190,998	3,278	601,298	792,296
Hamilton Twp.	52,313	117,982	29,700	147,682	199,995	2,544	471,209	671,204
Hammonton Town	83,661	145,702	35,400	181,102	264,763	2,813	531,196	795,959
Linwood City	43,415	41,410	29,650	71,060	114,475	1,748	335,441	449,916
Longport Bor.	8,090	17,275	7,450	24,725	32,815	466	88,999	121,814
Margate City	70,246	85,925	46,050	131,975	202,221	2,677	507,361	709,582
Mullica Twp.	24,236	38,417	14,600	53,017	77,253	1,255	228,203	305,456
Northfield City	60,133	64,581	41,650	106,231	166,364	2,208	428,622	594,986
Pleasantville City	95,829	139,797	35,600	175,397	271,226	2,800	569,885	841,111
Port Republic City	4,382	8,750	3,950	12,700	17,082	250	46,204	63,286
Somers Point City	59,999	95,345	29,800	125,145	185,144	2,244	442,866	628,010
Ventnor City	69,673	115,665	33,750	149,415	219,088	2,469	469,415	688,503
Weymouth Twp.	7,180	17,637	4,000	21,637	28,817	324	56,912	85,729
Totals	$1,205,702	$1,707,568	$573,050	$2,280,618	$3,486,320	41,269	$7,702,300	$11,188,620

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allendale Bor.	$ 43,212	$ 15,285	$ 20,300	$ 35,585	$ 78,797	1,537	$ 289,297	$ 368,094
Alpine Bor	9,438	3,950	4,050	8,000	17,438	386	66,761	84,199
Bergenfield Bor.	196,883	120,575	102,150	222,725	419,608	6,108	1,226,237	1,645,845
Bogota Bor.	61,212	64,051	28,250	92,301	153,513	1,794	355,976	509,489
Carlstadt Bor.	46,179	64,440	20,650	85,090	131,269	1,230	225,220	356,489
Cliffside Park Bor.	131,087	152,650	47,000	199,650	330,737	3,931	751,701	1,082,438
Closter Bor.	58,718	41,275	38,450	79,725	138,443	2,215	430,991	569,434
Cresskill Bor.	55,785	46,309	36,300	82,609	138,394	2,101	407,180	545,574
Demarest Bor.	34,988	13,000	19,450	32,450	67,438	1,376	265,294	332,732
Dumont Bor.	137,828	134,900	78,250	213,150	350,978	4,544	906,934	1,257,912
East Rutherford Bor.	58,886	221,208	63,700	284,908	343,794	4,076	787,125	1,130,919
Edgewater Bor.	34,651	72,943	20,050	92,993	127,644	1,217	216,040	343,684
Elmwood Park Bor.	140,997	30,200	8,850	39,050	180,047	680	129,733	309,780
Emerson Bor.	57,471	38,059	37,850	75,909	133,380	2,000	382,560	515,940
Englewood City	163,547	123,300	45,450	168,750	332,297	4,094	854,852	1,187,149
Englewood Cliffs Bor.	40,044	13,250	19,350	32,600	72,644	1,476	259,211	331,855
Fair Lawn Bor.	254,387	305,547	153,050	458,597	712,984	9,219	1,782,845	2,495,829
Fairview Bor.	72,841	131,500	20,650	152,150	224,991	1,584	316,441	541,432
Fort Lee Bor.	210,534	147,237	39,100	186,337	396,871	6,184	1,161,960	1,558,831
Franklin Lakes Bor.	53,493	23,117	32,500	55,617	109,110	2,422	435,299	544,409
Garfield City	211,546	363,652	57,250	420,902	632,448	4,399	886,257	1,518,705
Glen Rock Bor.	87,975	41,040	53,550	94,590	182,565	3,421	669,217	851,782
Hackensack City	247,949	205,134	47,250	252,384	500,333	4,491	903,730	1,404,063
Harrington Park Bor.	33,539	9,169	18,300	27,469	61,008	1,278	242,843	303,851
Hasbrouck Heights Bor.	91,548	83,784	52,800	136,584	228,132	2,962	575,126	803,258
Haworth Bor.	25,415	9,500	14,900	24,400	49,815	1,004	192,800	242,615
Hillsdale Bor.	81,032	54,038	48,400	102,438	183,470	2,888	558,342	741,812
Hohokus Bor.	29,494	5,569	20,450	26,019	55,513	1,215	226,007	281,520
Leonia Bor.	60,032	29,532	24,250	53,782	113,814	1,810	365,775	479,589
Little Ferry Bor.	64,886	61,000	26,100	87,100	151,986	1,731	338,254	490,240
Lodi Bor.	177,030	252,559	59,050	311,609	488,639	3,584	725,428	1,214,067
Lyndhurst Twp.	154,985	194,474	74,300	268,774	423,759	4,424	848,261	1,272,020
Mahwah Twp.	81,099	40,750	37,100	77,850	158,949	2,943	539,066	698,015
Maywood Bor.	74,594	63,909	42,700	106,609	181,203	2,467	478,913	660,116
Midland Park Bor.	55,954	50,933	30,500	81,433	137,387	1,855	355,059	492,446
Montvale Bor.	51,639	12,250	28,300	40,550	92,189	1,744	315,919	408,108
Moonachie Bor.	20,561	25,135	8,400	33,535	54,096	460	80,329	134,425
New Milford Bor.	129,975	104,750	72,750	177,500	307,475	3,792	745,731	1,053,206
North Arlington Bor.	122,458	147,109	51,950	199,059	321,517	3,327	650,846	972,363

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Northvale Bor.	36,404	33,000	19,500	52,500	88,904	1.203	229,224	318,128
Norwood Bor.	30,673	26,250	17,400	43,650	74,323	1,145	215,790	290,113
Oakland Bor.	102,065	37,067	55,150	92,217	194,282	3,486	668,189	862,471
Old Tappan Bor.	27,640	9,500	15,850	25,350	52,990	1,073	198,079	251,069
Oradell Bor.	59,763	31,925	39,900	71,825	131,588	2,425	458,663	590,251
Palisades Park Bor.	91,077	81,791	28,250	110,041	201,118	2,042	401,428	602,546
Paramus Bor.	194,760	120,833	134,000	254,833	449,593	6,812	1,236,988	1,686,581
Park Ridge Bor.	61,684	38,750	31,600	70,350	132,034	2,091	403,149	535,183
Ramsey Bor.	88,043	31,586	45,050	76,636	164,679	3,276	626,036	790,715
Ridgefield Bor.	....	90,177	31,850	122,027	122,027	2,055	348,596	470,623
Ridgefield Park Twp.	94,751	74,535	37,350	111,885	206,636	2,394	477,854	684,490
Ridgewood Village	185,355	58,613	86,300	144,913	330,268	6,322	1,238,661	1,568,929
Riveredge Bor.	85,549	63,340	54,350	117,690	203,239	2,934	571,475	774,714
Rivervale Twp.	61,751	30,500	40,200	70,700	132,451	2,628	498,177	630,628
Rochelle Park Twp.	42,808	70,420	27,400	97,820	140,628	1,568	294,715	435,343
Rockleigh Bor.	....	1,250	650	1,900	1,900	41	6,844	8,744
Rutherford Bor.	139,244	130,450	64,200	194,650	333,894	4,131	819,041	1,152,935
Saddle Brook Twp.	110,323	140,858	69,600	210,458	320,781	3,510	653,926	974,707
Saddle River Bor.	16,550	3,297	9,800	13,097	29,647	773	136,436	166,083
South Hackensack Twp.	16,550	32,200	6,650	38,850	55,400	428	80,816	136,216
Teaneck Twp.	285,027	169,504	133,100	302,604	587,631	9,687	1,988,113	2,575,744
Tenafly Bor.	97,144	46,810	50,750	97,560	194,704	3,634	711,304	906,008
Teterboro Bor.	....	....	....	....	....	....	....	....
Upper Saddle River Bor.	55,044	13,250	28,650	41,900	96,944	2,097	377,826	474,770
Waldwick Bor.	86,155	55,752	50,350	106,102	192,257	2,880	555,384	747,641
Wallington Bor.	73,583	132,443	27,900	160,343	233,926	1,817	357,565	591,491
Washington Twp.	73,448	34,833	45,000	79,833	153,281	2,694	507,144	660,425
Westwood Bor.	77,021	39,690	40,100	79,790	156,811	2,453	467,344	624,155
Woodcliff Lake Bor.	37,988	10,600	20,800	31,400	69,388	1,487	277,896	347,284
Wood-Ridge Bor.	57,167	82,318	35,150	117,468	174,635	2,147	404,694	579,329
Wyckoff Twp.	111,233	52,819	70,250	123,069	234,302	4,410	826,389	1,060,691
Totals	$6,062,690	$5,261,443	$2,920,800	$8,182,243	$14,244,933	191,576	$36,987,302	$51,232,235

Difference in Totals Due to Rounding

BURLINGTON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bass River Twp.	$ 6,168	$ 15,850	$ 5,800	$ 21,650	$ 27,818	351	$ 70,244	$ 98,062
Beverly City	22,112	27,597	9,200	36,797	58,909	623	124,298	183,207
Bordentown City	30,741	31,675	12,550	44,225	74,966	910	179,100	254,066
Bordentown Twp.	52,886	41,521	33,650	75,171	128,057	1,616	316,473	444,530
Burlington City	77,998	131,736	34,400	166,136	244,134	2,269	349,560	593,694
Burlington Twp.	84,268	44,755	41,950	86,705	170,973	2,316	422,802	593,775
Chesterfield Twp.	21,842	12,950	9,200	22,150	43,992	576	108,418	152,410
Cinnaminson Twp.	118,413	59,186	75,100	134,286	252,699	4,239	791,760	1,044,459
Delanco Twp.	28,348	36,127	16,850	52,977	81,325	958	188,715	270,040
Delran Twp.	79,313	62,685	52,200	114,885	194,198	3,243	608,363	802,561
Eastampton Twp.	19,752	11,207	11,050	22,257	42,009	685	131,186	173,195
Edgewater Park Twp.	58,246	27,128	29,300	56,428	114,674	1,915	362,968	477,642
Evesham Twp.	124,170	55,113	70,300	125,413	249,583	6,003	1,101,372	1,350,955
Fieldsboro Bor.	4,180	5,450	1,650	7,100	11,280	144	26,847	38,127
Florence Twp.	60,066	118,670	38,650	157,320	217,386	2,540	487,426	704,812
Hainesport Twp.	20,089	34,066	13,150	47,216	67,305	876	170,663	237,968
Lumberton Twp.	31,381	20,860	16,650	37,510	68,891	973	182,691	251,582
Mansfield Twp.	18,337	17,885	8,550	26,435	44,772	631	117,434	162,206
Maple Shade Twp.	124,143	195,348	66,050	261,398	385,541	4,067	799,812	1,185,353
Medford Twp.	67,819	33,506	53,112	86,618	154,437	4,414	816,505	970,942
Medford Lakes Bor.	33,741	15,374	18,250	33,624	67,365	1,369	258,423	325,788
Moorestown Twp.	106,986	74,925	59,250	134,175	241,161	4,047	781,363	1,022,524
Mount Holly Twp.	89,256	59,415	40,400	99,815	189,071	2,343	458,944	648,015
Mount Laurel Twp.	100,461	46,754	65,450	112,204	212,665	5,070	932,607	1,145,272
New Hanover Twp.	89,829	2,750	2,500	5,250	95,079	133	24,579	119,658
North Hanover Twp.	59,021	7,500	8,900	16,400	75,421	492	85,454	160,875
Palmyra Bor.	48,639	64,500	29,800	94,300	142,939	1,881	367,761	510,700
Pemberton Bor.	9,876	5,500	2,950	8,450	18,326	211	41,107	59,433
Pemberton Twp.	148,817	86,111	117,950	204,061	352,878	5,449	1,022,864	1,375,742
Riverside Twp.	58,751	125,662	29,000	154,662	213,413	1,959	375,720	589,133
Riverton Bor.	23,022	17,250	11,950	29,200	52,222	761	151,374	203,596
Shamong Twp.	11,258	9,250	11,400	20,650	31,908	1,088	199,862	231,770
Southampton Twp.	42,741	136,380	46,112	182,491	225,232	3,042	598,914	824,146
Springfield Twp.	16,651	16,920	9,450	26,370	43,021	610	113,160	156,181
Tabernacle Twp.	17,022	16,328	17,550	33,878	50,900	1,603	290,837	341,737
Washington Twp.	4,652	11,000	2,700	13,700	18,352	175	32,880	51,232
Westampton Twp.	18,910	10,495	20,600	31,095	50,005	1,155	221,541	271,546
Willingboro Twp.	309,903	47,324	149,150	196,474	506,377	9,372	1,806,000	2,312,377
Woodland Twp.	14,056	7,500	4,600	12,100	26,156	250	47,879	74,035
Wrightstown Bor.	12,573	1,450	1,500	2,950	15,523	68	13,175	28,698
Totals	$2,266,437	$1,745,702	$1,248,824	$2,994,525	$5,260,962	80,427	$15,181,082	$20,442,044

Difference in Totals Due to Rounding

CAMDEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Audubon Bor.	$ 72,470	$ 120,588	$ 40,400	$ 160,988	$ 233,458	2,610	$ 541,656	$ 775,114
Audubon Park Bor.	9,674	....	....	....	9,674	476	62,408	72,082
Barrington Bor.	59,190	64,077	33,650	97,727	156,917	1,826	373,059	529,976
Bellmawr Bor.	110,323	121,000	54,900	175,900	286,223	3,551	712,261	998,484
Berlin Bor.	37,752	39,653	21,600	61,253	99,005	1,399	275,333	374,338
Berlin Twp.	40,449	47,863	17,000	64,863	105,312	1,298	259,822	365,134
Brooklawn Bor.	19,685	39,300	9,150	48,450	68,135	573	117,175	185,310
Camden City	677,748	814,833	90,300	905,133	1,582,881	11,658	2,183,456	3,766,337
Cherry Hill Twp.	455,551	237,806	261,700	499,506	955,057	17,616	3,510,577	4,465,634
Chesilhurst Bor.	9,728	12,750	3,200	15,950	25,678	308	62,804	88,482
Clementon Bor.	35,055	49,510	15,450	64,960	100,015	1,256	258,497	358,512
Collingswood Bor.	117,334	143,879	47,500	191,379	308,713	3,347	589,564	998,277
Gibbsboro Bor.	18,370	18,250	12,050	30,300	48,670	613	120,216	168,886
Gloucester City	102,301	181,789	41,850	223,639	325,940	2,964	567,470	893,410
Gloucester Twp.	245,354	226,453	138,000	364,453	609,807	10,839	2,131,440	2,741,247
Haddon Twp.	121,413	165,401	66,850	232,251	353,664	4,293	886,006	1,239,670
Haddonfield Bor.	87,504	74,932	52,750	127,682	215,186	3,538	719,254	934,440
Haddon Heights Bor.	62,864	80,581	38,600	119,181	182,045	2,306	472,025	654,070
Hi-Nella Bor.	9,472	4,000	2,800	6,800	16,272	119	23,877	40,249
Laurel Springs Bor.	19,820	18,303	10,000	28,303	47,583	538	110,286	157,869
Lawnside Bor.	19,483	30,744	7,450	38,194	57,677	725	147,893	205,570
Lindenwold Bor.	122,559	78,695	40,250	118,945	241,504	2,754	543,077	784,581
Magnolia Bor.	42,201	46,750	18,900	65,650	107,851	1,182	241,038	348,889
Merchantville Bor.	29,130	26,308	12,350	38,658	67,848	880	186,415	254,263
Mt. Ephraim Bor.	37,583	90,005	23,250	113,255	150,838	1,451	298,821	449,659
Oaklyn Bor.	30,977	61,626	17,400	79,026	110,003	1,152	241,077	351,080
Pennsauken Twp.	248,691	383,000	139,600	522,600	771,291	9,342	1,887,565	2,658,856
Pine Hill Bor.	51,619	54,824	22,550	77,374	128,993	1,762	351,647	480,640
Pine Valley Bor.	169	....	....	....	169	8	1,899	2,068
Runnemede Bor.	73,279	114,722	42,500	157,222	230,501	2,281	464,531	695,032
Somerdale Bor.	47,257	52,186	24,900	77,086	124,343	1,389	279,628	403,971
Stratford Bor.	69,335	42,160	38,200	80,360	149,695	1,945	382,045	531,740
Tavistock Bor.	101	....	....	....	101	2	444	545
Voorhees Twp.	49,347	30,550	34,800	65,350	114,697	3,236	614,551	729,248
Waterford Twp.	30,876	64,150	29,100	93,250	124,126	2,327	450,601	574,727
Winslow Twp.	91,717	150,228	54,200	204,428	296,145	4,981	935,840	1,231,985
Woodlynne Bor.	21,101	51,319	9,300	60,619	81,720	725	159,056	240,776
Totals	$3,277,542	$3,738,234	$1,472,500	$5,210,734	$8,488,276	107,270	$21,263,412	$29,751,688

Difference in Totals Due to Rounding

CAPE MAY COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Avalon Bor.	$ 12,708	$ 18,317	$ 10,350	$ 28,667	$ 41,375	657	$ 121,075	$ 162,450
Cape May City	26,797	42,664	15,850	58,514	85,311	902	180,719	266,030
Cape May Point Bor.	1,416	8,417	1,850	10,267	11,683	120	20,926	32,609
Dennis Twp.	19,045	34,761	13,550	48,311	67,356	1,075	191,260	258,616
Lower Twp.	76,582	401,117	74,100	475,217	551,799	5,316	1,014,073	1,565,872
Middle Twp.	62,999	146,166	35,950	182,116	245,115	2,740	518,784	763,899
North Wildwood City	27,033	88,237	18,950	107,187	134,220	1,201	233,420	367,640
Ocean City	75,774	117,652	51,650	169,302	245,076	3,145	606,763	851,839
Sea Isle City	17,696	41,225	12,350	53,605	71,031	696	132,558	203,859
Stone Harbor Bor.	8,292	14,605	5,850	20,455	28,747	420	82,027	110,774
Upper Twp.	....	44,148	29,347	73,495	73,495	1,963	295,163	368,658
West Cape May Bor.	6,910	16,000	2,750	18,750	25,660	263	48,374	74,034
West Wildwood Bor.	1,753	9,062	1,450	10,512	12,265	119	23,347	35,612
Wildwood City	21,741	46,556	9,600	56,156	77,897	711	145,974	223,871
Wildwood Crest Bor.	24,269	45,323	18,550	63,873	88,142	1,029	197,415	285,557
Woodbine Bor.	18,842	16,750	3,850	20,600	39,442	328	59,220	98,662
Totals	$401,856	$1,091,030	$305,997	$1,397,026	$1,798,882	20,685	$3,871,098	$5,669,980

Difference in Totals Due to Rounding

CUMBERLAND COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bridgeton City	$ 144,704	$ 172,174	$ 38,600	$ 210,774	$ 355,478	3,106	$ 632,779	$ 988,257
Commercial Twp.	26,224	103,250	13,950	117,200	143,424	1,117	180,137	323,561
Deerfield Twp.	18,269	36,812	5,800	42,612	60,881	579	111,169	172,050
Downe Twp.	12,168	38,389	6,750	45,139	57,307	497	85,942	143,249
Fairfield Twp.	36,437	48,857	10,250	59,107	95,544	1,061	196,220	291,764
Greenwich Twp.	6,472	12,750	2,450	15,200	21,672	240	47,464	69,136
Hopewell Twp.	28,112	38,880	12,700	51,580	79,692	1,111	216,130	295,822
Lawrence Twp.	16,516	24,750	5,250	30,000	46,516	526	100,789	147,305
Maurice River Twp.	28,954	49,033	10,850	59,883	88,837	865	157,523	246,360
Millville City	154,446	240,163	74,600	314,763	469,209	5,117	984,635	1,453,844
Shiloh Bor.	4,011	7,750	1,500	9,250	13,261	128	24,185	37,446
Stow Creek Twp.	7,685	10,000	3,300	13,300	20,985	348	65,413	86,398
Upper Deerfield Twp.	46,246	64,598	19,950	84,548	130,794	1,636	302,820	433,614
Vineland City	344,756	461,374	116,000	577,374	922,130	10,073	2,031,346	2,953,476
Totals	$875,002	$1,308,780	$321,950	$1,630,730	$2,505,732	26,404	$5,136,552	$7,642,284

Difference in Totals Due to Rounding

ESSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Belleville Town	$ 262,410	$ 304,795	$ 90,700	$ 395,495	$ 657,905	6,295	$ 1,321,471	$ 1,979,376
Bloomfield Town	351,801	362,788	135,150	497,938	849,739	9,449	2,011,903	2,861,642
Caldwell Bor.	58,549	32,000	18,700	50,700	109,249	1,314	270,043	379,292
Cedar Grove Twp.	97,043	58,350	49,200	107,550	204,593	2,962	568,301	772,894
East Orange City	515,010	190,951	56,050	247,001	762,011	5,935	1,475,395	2,237,406
Essex Fells Bor.	17,089	1,833	7,100	8,933	26,022	645	125,256	151,278
Fairfield Bor.	48,740	36,500	30,800	67,300	116,040	2,049	385,717	501,757
Glen Ridge Bor.	57,471	21,751	26,450	48,201	105,672	2,077	443,647	549,319
Irvington Town	393,834	213,364	54,950	268,314	662,148	6,393	1,434,995	2,097,143
Livingston Twp.	207,636	89,977	119,150	209,127	416,763	7,966	1,527,921	1,944,684
Maplewood Twp.	165,064	145,384	78,850	224,234	389,298	6,040	1,290,121	1,679,419
Millburn Twp.	140,997	37,471	67,600	105,071	246,068	5,338	1,032,182	1,278,250
Montclair Town	292,544	149,389	81,200	230,589	523,133	7,179	1,536,094	2,059,227
Newark City	2,514,717	732,000	150,350	882,350	3,397,067	17,466	3,238,809	6,635,876
North Caldwell Bor.	45,774	8,750	20,450	29,200	74,974	1,528	296,940	371,914
Nutley Town	217,377	225,038	104,000	329,038	546,415	6,629	1,387,103	1,933,518
Orange City	224,489	93,427	23,200	116,627	341,116	2,586	590,389	931,505
Roseland Bor.	31,044	17,725	19,450	37,175	68,219	1,314	251,556	319,775
South Orange Village	112,413	38,095	42,000	80,095	192,508	3,523	759,877	952,385
Verona Bor.	103,548	71,603	53,050	124,653	228,201	3,534	726,600	954,801
West Caldwell Bor.	83,122	40,604	43,400	84,004	167,126	3,131	625,244	792,370
West Orange Town	293,993	178,589	129,500	308,089	602,082	9,152	1,956,890	2,558,972
Totals	$6,234,664	$3,050,386	$1,401,300	$4,451,686	$10,686,350	112,055	$23,256,454	$33,942,804

Difference in Totals Due to Rounding

GLOUCESTER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Clayton Bor.	$ 39,370	$ 44,565	$ 16,800	$ 61,365	$ 100,735	1,376	$ 262,017	$ 362,752
Deptford Twp.	169,378	170,083	88,800	258,883	428,261	5,573	1,063,854	1,492,115
East Greenwich Twp.	23,662	22,303	15,700	38,003	61,665	1,093	205,552	267,217
Elk Twp.	19,820	28,186	8,850	37,036	56,856	697	128,755	185,611
Franklin Twp.	66,066	118,115	37,700	155,815	221,881	3,142	580,234	802,115
Glassboro Bor.	93,234	72,323	37,200	109,523	202,757	2,288	455,455	658,212
Greenwich Twp.	39,741	59,737	24,800	84,537	124,278	1,453	258,983	383,261
Harrison Twp.	19,382	17,500	11,050	28,550	47,932	823	156,522	204,454
Logan Twp.	12,303	21,500	10,300	31,800	44,103	996	174,993	219,096
Mantua Twp.	69,504	65,818	40,750	106,568	176,072	2,316	439,167	615,239
Monroe Twp.	110,829	181,684	68,250	249,934	360,763	5,010	942,827	1,303,590
National Park Bor.	26,325	38,933	14,950	53,883	80,208	880	171,776	251,984
Newfield Bor.	10,753	21,150	3,550	24,700	35,453	417	79,895	115,348
Paulsboro Bor.	56,493	73,085	23,150	96,235	152,728	1,486	272,476	425,204
Pitman Bor.	71,122	68,000	32,450	100,450	171,572	2,331	455,413	626,985
South Harrison Twp.	8,730	11,750	3,650	15,400	24,130	342	63,740	87,870
Swedesboro Bor.	16,213	25,185	4,750	29,935	46,148	424	80,781	126,929
Washington Twp.	121,008	82,762	97,400	180,162	301,170	7,557	1,394,127	1,695,297
Wenonah Bor.	16,618	10,438	9,900	20,338	36,956	654	128,800	165,756
West Deptford Twp.	102,975	105,616	64,400	170,016	272,991	4,011	733,521	1,006,512
Westville Bor.	36,269	62,245	17,550	79,795	116,064	1,178	232,818	348,882
Woodbury City	86,054	78,293	34,500	112,793	198,847	2,299	455,591	654,438
Woodbury Heights Bor.	25,584	23,000	13,500	36,500	62,084	891	170,551	232,635
Woolwich Twp.	7,753	8,000	2,500	10,500	18,253	246	45,958	64,211
Totals	$1,249,184	$1 410,270	$682,450	$2,092,720	$3,341,904	47,483	$8,953,806	$12,295,710

Difference in Totals Due to Rounding

HUDSON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bayonne City	$ 495,123	$ 406,401	$ 148,700	$ 555,101	$ 1,150,224	8,935	$ 1,940,345	$ 2,990,569
East Newark Bor.	13,314	16,500	2,500	19,000	32,314	241	51,130	83,444
Guttenberg Town	38,999	33,228	6,600	39,828	78,827	902	175,593	254,420
Harrison Town	81,908	54,249	18,750	72,999	154,907	1,355	265,695	411,602
Hoboken City	312,060	74,450	15,650	90,100	402,160	1,568	354,751	756,911
Jersey City City	1,727,387	933,736	214,750	1,148,486	2,875,873	18,983	4,322,896	7,198,769
Kearny Town	256,915	224,212	75,650	299,862	556,777	5,793	1,159,245	1,716,022
North Bergen Twp.	324,768	295,960	66,700	362,660	687,428	6,144	1,304,297	1,991,725
Secaucus Town	81,605	97,088	44,350	141,438	223,043	3,080	607,056	830,099
Union City	388,036	135,203	27,950	163,153	551,189	3,281	785,521	1,336,710
Weehawken Twp.	89,122	27,652	14,050	41,702	130,824	1,230	273,331	404,155
West New York Town	277,342	99,873	20,450	120,323	397,665	2,507	575,938	973,603
Totals	$4,086,579	$2,398,553	$656,100	$3,054,653	$7,141,232	54,019	$11,806,798	$18,948,030

Difference in Totals Due to Rounding

HUNTERDON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alexandria Twp.	$ 15,741	$ 12,688	$ 9,300	$ 21,988	$ 37,729	760	$ 144,004	$ 181,733
Bethlehem Twp.	11,022	12,346	10,050	22,396	33,418	796	150,035	183,453
Bloomsbury Bor.	6,000	5,659	3,100	8,759	14,759	224	43,072	57,831
Califon Bor.	7,048	9,563	3,650	13,213	20,261	290	56,343	76,601
Clinton Town	11,764	6,250	6,150	12,400	24,164	456	89,111	113,275
Clinton Twp.	36,370	24,359	26,450	50,809	87,179	2,041	372,310	459,489
Delaware Twp.	23,359	22,250	11,900	34,150	57,509	970	178,741	236,250
East Amwell Twp.	18,707	18,545	11,438	29,984	48,691	944	173,865	222,556
Flemington Bor.	27,202	19,831	7,500	27,331	54,533	567	112,676	167,209
Franklin Twp.	15,337	13,250	8,600	21,850	37,187	662	123,878	161,065
Frenchtown Bor.	10,281	11,013	4,000	15,013	25,294	317	62,170	87,464
Glen Gardner Bor.	4,955	4,942	2,200	7,142	12,097	197	38,686	50,783
Hampton Bor.	9,843	9,650	3,450	13,100	22,943	317	62,245	85,187
High Bridge Bor.	19,348	20,666	11,400	32,066	51,414	930	178,383	229,797
Holland Twp.	....	34,750	19,800	54,550	54,550	1,266	201,201	255,751
Kingwood Twp.	16,449	18,250	7,900	26,150	42,599	675	126,730	169,329
Lambertville City	29,561	44,939	11,450	56,389	85,950	882	168,962	254,912
Lebanon Bor.	6,101	5,500	2,350	7,850	13,951	192	38,408	52,359
Lebanon Twp.	31,550	35,000	14,350	49,350	80,900	1,339	236,309	317,209
Milford Bor.	8,831	14,050	4,550	18,600	27,431	324	61,372	88,803
Raritan Twp.	51,437	32,791	29,200	61,991	113,428	2,358	442,410	555,838
Readington Twp.	55,617	44,351	37,900	82,251	137,868	2,869	530,286	668,154
Stockton Bor.	4,180	6,500	2,650	9,150	13,330	153	29,945	43,203
Tewksbury Twp.	21,910	10,250	13,550	23,800	45,710	1,096	202,016	247,726
Union Twp.	18,033	15,845	9,750	25,595	43,628	840	155,138	198,766
West Amwell Twp.	15,438	15,750	8,750	24,500	39,938	616	117,629	157,567
Totals	$476,079	$468,987	$281,388	$750,375	$1,226,454	22,081	$4,095,925	$5,322,379

Difference in Totals Due to Rounding

MERCER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
East Windsor Twp.	$ 137,559	$ 17,108	$ 30,350	$ 47,458	$ 185,017	3,874	$ 742,265	$ 927,282
Ewing Twp.	223,208	251,245	136,650	387,895	611,103	8,471	1,666,223	2,277,326
Hamilton Twp.	558,695	745,075	358,850	1,103,925	1,662,620	21,424	4,187,311	5,849,931
Hightstown Bor.	37,685	20,916	11,250	32,166	69,851	929	191,184	261,035
Hopewell Bor.	15,404	13,905	5,300	19,205	34,609	459	89,903	124,512
Hopewell Twp.	71,189	47,264	42,850	90,114	161,303	3,057	580,096	741,399
Lawrence Twp.	135,064	109,651	63,800	173,451	308,515	4,630	885,038	1,193,553
Pennington Bor.	14,629	9,904	7,350	17,254	31,883	545	106,045	137,928
Princeton Bor.	82,448	31,200	13,350	44,550	126,998	1,206	238,013	365,011
Princeton Twp.	94,818	30,285	31,950	62,235	157,053	2,863	547,929	704,982
Trenton City	720,152	793,670	148,600	942,270	1,662,422	15,028	3,300,764	4,963,186
Washington Twp.	23,595	13,223	11,600	24,823	48,418	775	145,309	193,727
West Windsor Twp.	49,886	26,439	23,550	49,989	99,875	2,069	389,706	489,581
Totals	$2,164,332	$2,109,884	$885,450	$2,995,334	$5,159,666	65,330	$13,069,785	18,229,451

Difference in Totals Due to Rounding

MIDDLESEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Carteret Bor.	$ 152,592	$ 226,000	$ 86,650	$ 312,650	$ 465,242	4,296	$ 847,600	$ 1,312,842
Cranbury Twp.	15,640	6,624	6,400	13,024	28,664	540	99,058	127,722
Dunellen Bor.	48,336	54,460	25,400	79,860	128,196	1,556	309,246	437,442
East Brunswick Twp.	249,668	116,583	148,400	264,983	514,651	9,536	1,811,808	2,326,459
Edison Twp.	476,450	311,827	247,300	559,127	1,035,577	15,906	2,971,031	4,006,608
Helmetta Bor.	6,640	7,000	2,550	9,550	16,190	255	48,359	64,549
Highland Park Bor.	100,110	52,495	30,900	83,395	183,505	2,247	464,812	648,317
Jamesburg Bor.	32,426	23,750	11,300	35,050	67,476	857	167,735	235,211
Metuchen Bor.	109,615	83,100	58,650	141,750	251,365	3,694	721,276	972,641
Middlesex Bor.	105,267	91,436	58,250	149,686	254,953	3,386	654,130	909,083
Milltown Bor.	46,246	58,000	31,850	89,850	136,096	1,950	375,706	511,802
Monroe Twp.	72,571	65,298	80,450	145,748	218,319	5,918	1,171,090	1,389,409
New Brunswick City	288,465	212,438	44,850	257,288	545,753	3,734	784,432	1,328,185
North Brunswick Twp.	121,447	108,744	60,850	169,594	291,041	4,744	874,213	1,165,254
Old Bridge Twp.	351,767	223,587	175,500	399,087	750,854	10,829	2,090,832	2,841,686
Perth Amboy City	268,039	300,715	65,050	365,765	633,804	5,415	1,069,018	1,702,822
Piscataway Twp.	279,533	144,715	109,750	254,465	524,998	8,066	1,496,129	2,023,127
Plainsboro Twp.	13,517	6,250	4,150	10,400	23,917	759	133,813	157,730
Sayreville Bor.	228,804	212,195	148,450	360,645	589,449	7,459	1,380,324	1,969,773
South Amboy City	65,897	104,750	28,500	133,250	199,147	1,783	344,969	544,116
South Brunswick Twp.	104,088	57,110	52,050	109,160	213,248	4,084	767,093	980,341
South Plainfield Bor.	148,749	126,836	102,050	228,886	377,635	5,568	1,056,138	1,433,773
South River Bor.	106,784	194,584	53,350	247,934	354,718	3,443	709,168	1,063,886
Spotswood Bor.	57,336	35,129	33,700	68,829	126,165	1,839	357,500	483,665
Woodbridge Twp.	687,254	760,311	387,050	1,147,361	1,834,615	22,451	4,222,570	6,057,185
Totals	$4,128,241	$3,583,936	$2,053,400	$5,637,336	$9,765,577	130,317	$24,928,049	$34,693,626

Difference in Totals Due to Rounding

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Aberdeen Twp.	$ 128,525	$ 78,777	$ 57,550	$ 136,327	$ 264,852	3,966	$ 783,846	$ 1,048,698
Allenhurst Bor.	6,607	3,500	2,600	6,100	12,707	207	39,742	52,449
Allentown Bor.	12,101	10,800	5,700	16,500	28,601	472	92,904	121,505
Asbury Park City	110,627	54,566	14,100	68,666	179,293	1,256	297,900	477,193
Atlantic Highlands Bor.	35,494	29,200	16,200	45,400	80,894	1,163	232,437	313,331
Avon-By-The-Sea Bor.	14,595	15,500	7,600	23,100	37,695	498	100,345	138,040
Belmar Bor.	39,134	46,757	16,100	62,857	101,991	1,077	219,391	321,382
Bradley Beach Bor.	28,314	48,750	11,100	59,850	88,164	769	167,203	255,367
Brielle Bor.	24,067	16,517	15,800	32,317	56,384	1,199	230,786	287,170
Colts Neck Township	42,741	11,750	20,900	32,650	75,391	1,767	324,493	399,884
Deal Bor.	16,348	5,500	5,400	10,900	27,248	392	73,419	100,667
Eatontown Bor.	78,639	24,204	28,450	52,654	131,293	1,462	287,901	419,194
Englishtown Bor.	8,090	8,151	2,200	10,351	18,441	189	38,251	56,692
Fair Haven Bor.	41,932	25,188	24,550	49,738	91,670	1,640	321,589	413,259
Farmingdale Bor.	9,371	6,500	4,250	10,750	20,121	243	47,989	68,110
Freehold Bor.	74,425	47,022	28,250	75,272	149,697	1,987	394,149	543,846
Freehold Twp.	117,233	45,677	55,050	100,727	217,960	4,433	827,734	1,045,694
Hazlet Twp.	155,760	82,294	95,850	178,144	333,904	5,301	1,000,989	1,334,893
Highlands Bor.	28,078	53,954	11,800	65,754	93,832	1,007	199,238	293,070
Holmdel Twp.	44,864	16,153	24,050	40,203	85,067	2,144	386,210	471,277
Howell Twp.	162,165	188,596	73,200	261,796	423,961	6,806	1,298,309	1,722,270
Interlaken Bor.	8,022	3,000	6,400	9,400	17,422	354	68,623	86,045
Keansburg Bor.	68,931	79,725	23,300	103,025	171,956	1,832	386,810	558,766
Keyport Bor.	49,954	40,430	17,950	58,380	108,334	1,328	262,202	370,536
Little Silver Bor.	41,359	13,454	25,350	38,804	80,163	1,736	342,044	422,207
Loch Arbour Village	2,629	1,750	850	2,600	5,229	96	19,564	24,793
Long Branch City	225,939	138,977	60,550	199,527	425,466	4,232	876,695	1,302,161

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Manalapan Twp.	106,717	96,075	67,700	163,775	270,492	5,795	1,136,415	1,406,907
Manasquan Bor.	33,437	55,212	20,600	75,812	109,249	1,443	281,556	390,805
Marlboro Twp.	91,009	34,658	36,400	71,058	162,067	4,812	896,415	1,058,482
Matawan Bor.	65,661	31,900	24,750	56,650	122,311	1,774	349,909	472,220
Middletown Twp.	389,654	287,750	245,250	533,000	922,654	16,698	3,191,190	4,113,844
Millstone Twp.	18,337	20,444	9,400	29,844	48,181	958	182,170	230,351
Monmouth Beach Bor.	15,640	10,750	11,350	22,100	37,740	896	172,398	210,138
Neptune Twp.	191,591	60,377	93,700	254,077	445,668	6,095	1,199,183	1,644,851
Neptune City Bor.	38,055	55,169	16,200	71,369	109,424	1,023	201,689	311,113
Ocean Twp.	140,120	71,258	76,600	147,858	287,978	5,211	1,022,941	1,310,919
Oceanport Bor.	37,887	18,009	23,950	41,959	79,846	1,331	252,638	332,484
Red Bank Bor.	84,133	65,214	21,150	86,364	170,497	1,842	382,022	552,519
Roosevelt Bor.	5,730	5,250	2,100	7,350	13,080	234	47,093	60,173
Rumson Bor.	50,156	35,096	25,800	60,896	111,052	1,925	372,855	483,907
Sea Bright Bor.	9,910	10,500	4,550	15,050	24,960	354	66,968	91,928
Sea Girt Bor.	14,090	7,000	12,550	19,550	33,640	758	145,931	179,571
Shrewsbury Bor.	22,415	13,500	14,650	28,150	50,565	888	175,357	225,922
Shrewsbury Twp.	8,562	....	....	....	8,562	219	37,625	46,187
South Belmar Bor.	9,842	29,250	5,350	34,600	44,442	389	84,361	128,803
Spring Lake Bor.	25,381	18,750	16,500	35,250	60,631	1,026	197,058	257,689
Spring Lake Heights Bor.	31,718	32,967	21,350	54,317	86,035	1,293	252,459	338,494
Tinton Falls	57,808	25,261	27,950	53,211	111,019	1,637	331,511	442,530
Union Beach Bor.	44,999	76,915	23,000	99,915	144,914	1,572	304,287	449,201
Upper Freehold Twp.	18,404	19,625	8,300	27,925	46,329	688	130,165	176,494
Wall Twp.	115,885	127,364	66,850	194,214	310,099	4,961	952,675	1,262,774
West Long Branch Bor.	47,561	23,125	28,900	52,025	99,586	1,773	344,756	444,342
Totals	$3,250,643	$2,428,110	$1,560,000	$3,988,110	$7,238,753	113,151	$22,032,391	$29,271,144

Difference in Totals Due to Rounding

MORRIS COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Boonton Town	$ 62,830	$ 74,693	$ 24,500	$ 99,193	$ 162,023	1,735	$ 343,204	$ 505,227
Boonton Twp.	21,876	17,250	13,900	31,150	53,026	955	173,240	226,266
Butler Bor.	52,044	44,230	26,400	70,630	122,674	1,683	318,519	441,193
Chatham Bor.	65,628	32,705	33,200	65,905	131,533	2,316	437,509	569,042
Chatham Twp.	57,471	13,100	31,800	44,900	102,371	2,328	432,417	534,788
Chester Bor.	9,337	4,000	4,050	8,050	17,387	298	56,065	73,452
Chester Twp.	30,741	6,800	14,550	21,350	52,091	1,263	234,244	286,335
Denville Twp.	98,155	74,941	56,850	131,791	229,946	3,944	734,287	964,233
Dover Town	105,469	89,610	32,650	122,260	227,729	2,542	488,272	716,001
East Hanover Twp.	55,111	43,272	34,850	78,122	133,233	2,413	425,592	558,825
Florham Park Bor.	55,549	17,062	36,400	53,462	109,011	2,373	414,623	523,634
Hanover Twp.	77,358	62,116	51,450	113,566	190,924	3,174	563,478	754,402
Harding Twp.	22,516	7,000	12,800	19,800	42,316	1,029	180,240	222,556
Jefferson Twp.	105,031	90,536	54,450	144,986	250,017	4,312	794,395	1,044,412
Kinnelon Bor.	53,729	10,250	28,000	38,250	91,979	2,181	401,851	493,830
Lincoln Park Bor.	64,043	31,035	28,350	59,385	123,428	1,890	366,896	490,324
Madison Bor.	114,537	61,000	46,150	107,150	221,687	3,259	617,269	838,956
Mendham Bor.	27,572	10,500	16,800	27,300	54,872	1,278	236,014	290,886
Mendham Twp.	27,100	6,250	13,150	19,400	46,500	1,211	225,050	271,550
Mine Hill Twp.	24,876	23,260	15,500	38,760	63,636	984	188,914	252,550
Montville Twp.	86,627	41,235	45,300	86,535	173,162	3,713	668,455	841,617
Morris Twp.	136,244	60,860	60,050	120,910	257,154	4,945	908,178	1,165,332
Morris Plains Bor.	38,089	24,617	24,500	49,117	87,206	1,619	302,411	389,617
Morristown Town	118,211	43,500	21,900	65,400	183,611	2,015	391,862	575,473
Mountain Lakes Bor.	32,325	845	11,800	12,645	44,970	1,077	203,633	248,603
Mount Arlington Bor.	26,831	16,450	10,450	26,900	53,731	815	153,137	206,868
Mount Olive Twp.	94,211	55,225	39,000	94,225	188,436	3,703	691,501	879,937
Netcong Bor.	21,000	29,025	9,450	38,475	59,475	599	116,445	175,920
Par-Troy Hills Twp.	390,395	146,000	127,400	273,400	663,795	9,461	1,743,919	2,407,714
Passaic Twp.	52,280	35,131	27,100	62,231	114,511	2,044	379,613	494,124
Pequannock Twp.	99,267	66,403	59,250	125,653	224,920	3,684	701,005	925,925
Randolph Twp.	101,323	27,658	50,100	77,758	179,081	4,017	759,800	938,881
Riverdale Bor.	18,842	13,725	12,500	26,225	45,067	656	124,514	169,581
Rockaway Bor.	44,898	34,342	24,250	58,592	103,490	1,471	276,782	380,272
Rockaway Twp.	134,896	70,594	57,150	127,744	262,640	5,012	947,540	1,210,180
Roxbury Twp.	116,896	74,375	70,850	145,225	262,121	5,193	970,889	1,233,010
Victory Gardens Bor.	7,550	5,000	2,000	7,000	14,550	142	27,678	42,228
Washington Twp	52,077	21,775	33,350	55,125	107,202	3,120	568,106	675,308
Wharton Bor.	38,561	29,057	17,850	46,907	85,468	1,238	241,306	326,774
Totals	$2,741,498	$1,515,425	$1,280,050	$2,795,475	$5,536,973	95,692	$17,808,851	$23,345,824

Difference in Totals Due to Rounding

OCEAN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Barnegat Twp.	$ 25,685	$ 66,866	$ 32,850	$ 99,716	$ 125,401	2,215	$ 426,911	$ 552,312
Barnegat Light Bor.	4,213	9,125	4,800	13,925	18,138	210	39,730	57,868
Bay Head Bor.	7,348	6,500	6,800	13,300	20,648	340	63,754	84,402
Beach Haven Bor.	10,685	21,229	9,450	30,679	41,364	478	92,744	134,108
Beachwood Bor.	36,538	70,042	28,600	98,642	135,180	2,249	440,226	575,406
Berkeley Twp.	85,447	929,687	156,972	1,086,659	1,172,106	10,766	2,228,264	3,400,370
Brick Twp.	308,251	505,883	223,700	729,583	1,037,834	16,610	3,208,191	4,246,025
Dover Twp.	341,453	648,348	238,350	886,698	1,228,151	17,661	3,466,455	4,694,606
Eagleswood Twp.	5,865	20,500	4,550	24,800	30,665	307	59,009	89,674
Harvey Cedars Bor.	3,303	4,750	2,550	7,300	10,603	119	22,698	33,301
Island Heights Bor.	9,809	20,250	7,100	27,350	37,159	452	88,431	125,590
Jackson Twp.	144,300	130,929	73,684	204,613	348,913	5,509	1,068,673	1,417,586
Lacey Twp.	52,920	282,541	78,108	360,649	413,569	4,799	885,786	1,299,355
Lakehurst Bor.	19,853	15,211	9,000	24,211	44,064	490	96,557	140,621
Lakewood Twp.	222,096	477,561	98,604	576,165	798,261	9,569	1,985,013	2,783,274
Lavallette Bor.	10,180	34,648	12,400	47,048	57,228	714	137,642	194,870
Little Egg Harbor Twp.	47,075	143,621	45,250	188,871	235,946	2,753	554,256	790,202
Long Beach Twp.	23,898	65,263	26,100	91,363	115,261	1,297	245,474	360,735
Manchester Twp.	93,470	284,604	117,591	402,196	495,666	13,817	2,917,804	3,413,470
Mantoloking Bor.	2,022	250	2,650	2,900	4,922	166	30,248	35,170
Ocean Twp.	17,932	90,817	22,650	113,467	131,399	1,430	283,565	414,964
Ocean Gate Bor.	7,550	29,693	6,050	35,743	43,293	410	82,655	125,948
Pine Beach Bor.	9,876	21,750	9,400	31,150	41,026	565	114,692	155,718
Plumstead Twp.	31,179	32,132	15,700	47,832	79,011	1,031	182,690	261,701
Pt. Pleasant Bor.	112,615	228,021	76,900	304,921	417,536	4,983	972,004	1,389,540
Pt. Pleasant Beach Bor.	32,595	46,083	19,550	65,633	98,228	1,177	231,311	329,539
Seaside Heights Bor.	8,966	26,197	5,550	31,747	40,713	312	61,856	102,569
Seaside Park Bor.	10,045	24,331	10,450	34,781	44,826	525	103,602	148,428
Ship Bottom Bor.	7,955	24,625	8,300	32,925	40,880	438	82,079	122,959
South Toms River Bor.	29,157	30,090	9,500	39,590	68,747	826	157,926	226,673
Stafford Twp.	33,437	187,392	55,443	242,835	276,272	3,334	627,384	903,656
Surf City Bor.	8,494	26,339	8,800	35,139	43,633	470	89,496	133,129
Tuckerton Bor.	15,168	37,217	9,000	46,217	61,385	624	124,657	186,042
Totals	$1,779,383	$4,542,246	$1,436,402	$5,978,648	$7,758,031	106,646	$21,171,782	$28,929,813

Difference in Totals Due to Rounding

PASSAIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bloomingdale Bor.	$ 55,752	$ 50,386	$ 27,650	$ 78,036	$ 133,788	1,878	$ 365,849	$ 499,637
Clifton City	554,616	741,635	278,600	1,020,235	1,574,851	16,950	3,244,440	4,819,291
Haledon Bor.	45,167	62,000	16,400	78,400	123,567	1,229	244,203	367,770
Hawthorne Bor.	129,199	177,690	62,550	240,240	369,439	4,356	852,735	1,222,174
Little Falls Twp.	81,133	87,891	39,950	127,841	208,974	2,496	478,238	687,212
North Haledon Bor.	52,111	77,102	30,400	107,502	159,613	2,063	399,749	559,362
Passaic City	377,216	187,376	49,300	236,676	613,892	4,299	966,883	1,580,775
Paterson City	993,550	722,250	105,400	827,650	1,821,200	12,457	2,701,440	4,522,640
Pompton Lakes Bor.	79,245	73,750	44,650	118,400	197,645	2,722	534,935	732,580
Prospect Park Bor.	35,730	46,930	9,400	56,330	92,060	852	169,347	261,407
Ringwood Bor.	78,302	49,566	36,350	85,916	164,218	3,373	647,718	811,936
Totowa Bor.	78,841	127,713	51,200	178,913	257,754	2,700	504,582	762,336
Wanaque Bor.	64,684	82,550	33,650	116,200	180,884	2,343	455,611	636,495
Wayne Twp.	338,520	175,655	172,000	347,655	686,175	11,410	2,145,683	2,831,858
West Milford Twp.	128,255	110,180	70,900	181,080	309,335	5,939	1,142,552	1,451,887
West Paterson Bor.	84,065	100,350	36,650	137,000	221,065	2,127	412,610	633,675
Totals	$3,176,387	$2,873,024	$1,065,050	$3,938,074	$7,114,461	77,194	$15,266,516	$22,381,037

Difference in Totals Due to Rounding

SALEM COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alloway Twp.	$ 17,898	$ 33,765	$ 10,450	$ 44,215	$ 62,113	664	$ 123,578	$ 185,691
Carneys Point Twp.	50,527	62,074	29,700	91,774	142,301	2,031	387,516	529,817
Elmer Bor.	11,359	20,588	4,650	25,238	36,597	386	74,180	110,777
Elsinboro Twp.	8,157	20,478	6,250	26,728	34,885	391	70,064	104,949
L. Alloways Creek Twp.	....	12,033	4,889	16,922	16,922	348	46,288	63,210
Mannington Twp.	12,775	18,790	5,750	24,540	37,315	369	68,837	106,152
Oldmans Twp.	14,460	10,000	5,500	15,500	29,960	431	81,538	111,498
Penns Grove Bor.	42,100	45,750	10,650	56,400	98,500	827	167,657	266,157
Pennsville Twp.	96,773	117,470	57,700	175,170	271,943	3,549	633,177	905,120
Pilesgrove Twp.	18,404	18,500	10,300	28,800	47,204	761	143,306	190,510
Pittsgrove Twp.	33,640	60,379	18,350	78,729	112,369	1,495	275,253	387,622
Quinton Twp.	18,067	30,750	9,050	39,800	57,867	594	110,882	168,749
Salem City	53,931	48,428	14,750	63,178	117,109	1,022	183,789	300,898
Upper Pittsgrove Twp.	20,595	16,993	8,000	24,993	45,588	726	133,540	179,128
Woodstown Bor.	22,078	24,850	10,100	34,950	57,028	739	150,011	207,039
Totals	$420,765	$540,848	$206,089	$746,937	$1,167,702	14,333	$2,649,615	$3,817,317

Difference in Totals Due to Rounding

SOMERSET COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bedminster Twp.	$ 17,831	$ 8,073	$ 9,150	$ 17,223	$ 35,054	582	$ 103,833	$ 138,887
Bernards Twp.	92,796	20,532	43,881	64.413	157,209	3.138	577,196	734,405
Bernardsville Bor.	45,336	19,416	23,350	42,766	88,102	1,696	313,940	402,042
Bound Brook Bor.	71,965	79,540	27,800	107,340	179,305	1,832	368,017	547,322
Branchburg Twp.	43,145	20,000	28,250	48,250	91,395	1,987	362,827	454,222
Bridgewater Twp.	211,748	109,802	113,700	223,502	435,250	7,732	1,439,083	1,874,333
Far Hills Bor.	5,292	2,268	1,850	4,118	9,410	146	27,001	36,411
Franklin Twp.	218,287	117,058	92,100	209,158	427,445	6,997	1,349,266	1,776,711
Green Brook Twp.	30,673	20,528	19,650	40,178	70,851	1,244	235,210	306,061
Hillsborough Twp.	84,268	51,426	55,985	107,411	191,679	5,462	1,009,485	1,201,164
Manville Bor.	91,144	142,200	48,200	190,400	281,544	2,779	548,172	829,716
Millstone Bor.	4,416	3,000	2,050	5,050	9,466	133	24,526	33,992
Montgomery Twp.	44,392	16,603	19,800	36,403	80,795	1,649	303,971	384,766
North Plainfield Bor.	152,322	17,601	58,250	175,851	328,173	3,849	773,156	1,101,329
Peapack-Gladstone Bor.	13,281	13,595	6,100	19,695	32,976	460	84,311	117,287
Raritan Bor.	45,639	90,680	21,550	112,230	157,869	1,373	277,029	434,898
Rocky Hill Bor.	6,168	4,757	2,050	6,807	12,975	176	31,862	44,837
Somerville Bor.	91,211	68,497	32,550	101,047	192,258	2,194	446,651	638,909
So. Bound Brook Bor.	32,763	35,889	14,000	49,889	82,652	902	178,542	261,194
Warren Twp.	61,684	28,600	37,264	65,864	127,548	2,578	479,263	606,811
Watchung Bor.	33,235	9,396	21,950	31,346	64,581	1,419	260,145	324,726
Totals	$1,397,597	$979,461	$679,480	$1,658,941	$3,056,538	48,328	$9,193,485	$12,250,023

Difference in Totals Due to Rounding

APPENDIX V

page
ABSTRACT OF RATABLES 298
TABLE OF EQUALIZED VALUATIONS 404

SUSSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Andover Bor.	$ 5,629	$ 4,875	$ 1,800	$ 6,675	$ 12,304	145	$ 27,193	$ 39,497
Andover Twp.	22,651	20,750	14,850	35,600	58,251	1,057	200,865	259,116
Branchville Bor.	5,865	9,403	3,550	12,953	18,818	233	43,687	62,505
Byram Twp.	36,269	27,441	23,800	51,241	87,510	2,008	383,290	470,800
Frankford Twp.	20,831	24,104	15,300	39,404	60,235	1,093	212,063	272,298
Franklin Bor.	29,696	39,768	12,850	52,618	82,314	980	201,422	283,736
Fredon Twp.	10,719	9,500	7,300	16,800	27,519	596	114,311	141,830
Green Twp.	11,123	4,108	7,300	11,408	22,531	587	110,181	132,712
Hamburg Bor.	12,674	15,852	5,700	21,552	34,226	418	84,892	119,118
Hampton Twp.	15,708	29,880	14,300	44,180	59,888	990	193,200	253,088
Hardyston Twp.	26,190	29,500	15,600	45,100	71,290	1,185	227,604	298,894
Hopatcong Bor.	73,212	87,519	51,550	139,069	212,281	4,422	840,516	1,052,797
Lafayette Twp.	9,371	8,250	5,050	13,300	22,671	432	82,424	105,095
Montague Twp.	9,034	18,650	7,000	25,650	34,684	447	82,122	116,806
Newton Town	50,695	47,003	18,700	65,703	116,398	1,368	265,811	382,209
Ogdensburg Bor.	17,359	17,027	9,850	26,877	44,236	692	134,704	178,940
Sandyston Twp.	9,202	21,300	5,850	27,150	36,352	429	82,178	118,530
Sparta Twp.	77,964	29,990	46,250	76,240	154,204	3,628	695,180	849,384
Stanhope Bor.	22,651	15,524	10,800	26,324	48,975	974	186,783	235,758
Stillwater Twp.	16,247	27,010	14,350	41,360	57,607	1,005	193,236	250,843
Sussex Bor.	14,258	16,000	5,150	21,150	35,408	336	67,150	102,558
Vernon Twp.	55,313	71,589	56,800	128,389	183,702	4,432	834,799	1,018,501
Walpack Twp.	2,629	147	317	464	3,093	9	1,000	4,093
Wantage Twp.	33,842	50,914	23,250	74,164	108,006	1,783	344,052	452,058
Totals	$589,132	$626,102	$377,267	$1,003,369	$1,592,501	29,249	$5,608,664	$7,201,165

Difference in Totals Due to Rounding

UNION COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Berkeley Heights Twp.	$ 91,683	$ 32,048	$ 49,750	$ 81,798	$ 173,481	3,250	$ 594,779	$ 768,260
Clark Twp.	128,795	83,734	91,050	174,784	303,579	4,324	824,689	1,128,268
Cranford Twp.	186,501	138,604	110,150	248,754	435,255	6,519	1,271,522	1,706,777
Elizabeth City	773,139	492,852	115,600	608,452	1,381,591	11,151	2,336,719	3,718,310
Fanwood Bor.	62,560	24,998	35,500	60,498	123,058	2,220	434,014	557,072
Garwood Bor.	35,932	49,851	19,250	69,101	105,033	1,071	212,701	317,734
Hillside Twp.	144,974	150,746	58,850	209,596	354,570	4,909	1,000,056	1,354,626
Kenilworth Bor.	62,897	87,609	37,850	125,459	188,356	2,199	421,889	610,245
Linden City	283,948	460,702	131,950	592,652	876,600	8,213	1,509,281	2,385,881
Mountainside Bor.	50,460	30,425	36,050	66,475	116,935	2,177	411,747	528,682
New Providence Bor.	96,335	33,650	53,250	86,900	183,235	3,089	591,437	774,672
Plainfield City	324,094	154,879	70,200	225,079	549,173	6,702	1,384,999	1,934,172
Rahway City	199,647	251,564	102,500	354,064	553,711	6,056	1,230,376	1,784,087
Roselle Bor.	155,996	177,690	62,700	240,390	396,386	4,231	862,468	1,258,854
Roselle Park Bor.	98,526	118,518	43,950	162,468	260,994	2,831	579,504	840,498
Scotch Plains Twp.	154,951	83,314	83,500	166,814	321,765	5,736	1,117,504	1,439,269
Springfield Twp.	103,616	79,338	60,050	139,988	243,604	3,725	732,345	975,949
Summit City	157,277	77,802	60,900	138,702	295,979	4,772	901,812	1,197,791
Union Twp.	354,666	545,928	209,800	755,728	1,110,394	13,600	2,669,553	3,779,947
Westfield Town	229,983	102,328	109,400	211,728	441,711	7,749	1,486,080	1,927,791
Winfield Twp.	15,269	....	....	....	15,269	657	77,056	92,325
Totals	$3,711,251	$3,176,579	$1,542,850	$4,719,429	$8,430,680	105,181	$20,650,530	$29,081,210

Difference in Totals Due to Rounding

WARREN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allamuchy Twp.	$ 8,191	$ 6,500	$ 7,150	$ 13,650	$ 21,841	704	$ 126,662	$ 148,503
Alpha Bor.	19,348	40,000	10,750	50,750	70,098	675	130,154	200,252
Belvidere Town	18,608	26,518	9,850	36,368	54,976	609	121,406	176,382
Blairstown Twp.	....	26,750	13,950	40,700	40,700	1,085	169,706	210,406
Franklin Twp.	13,786	13,750	4,250	18,000	31,786	533	100,812	132,598
Frelinghuysen Twp.	7,887	7,970	3,700	11,670	19,557	328	61,591	81,148
Greenwich Twp.	10,685	16,250	5,750	22,000	32,685	443	84,929	117,614
Hackettstown Town	67,414	39,299	24,950	64,249	131,663	1,667	326,141	457,804
Hardwick Twp.	4,213	6,250	3,300	9,550	13,763	248	46,591	60,354
Harmony Twp.	13,921	27,696	9,900	37,596	51,517	708	133,687	185,204
Hope Twp.	8,055	10,750	4,650	15,400	23,455	388	73,876	97,331
Independence Twp.	15,134	13,973	9,450	23,423	38,557	674	126,041	164,598
Knowlton Twp.	12,033	19,388	6,350	25,738	37,771	482	91,032	128,803
Liberty Twp.	8,696	15,750	6,100	21,850	30,546	453	86,012	116,558
Lopatcong Twp.	24,842	42,538	19,900	62,438	87,280	1,281	245,123	332,403
Mansfield Twp.	27,775	26,716	12,000	38,716	66,491	1,056	200,825	267,316
Oxford Twp.	12,842	24,200	4,850	29,050	41,892	438	86,987	128,879
Pahaquarry Twp.	....	....	....	....	....	....	....	....
Phillipsburg Town	119,795	204,990	54,700	259,690	379,485	3,534	693,509	1,072,994
Pohatcong Twp.	26,898	42,818	17,950	60,768	87,666	1,066	204,913	292,579
Washington Bor.	42,606	52,414	12,950	65,364	107,970	1,253	251,689	359,659
Washington Twp.	25,617	35,826	18,200	54,026	79,643	1,146	221,432	301,075
White Twp.	16,688	16,561	9,250	25,811	42,499	666	121,208	163,707
Totals	$505.036	$716,906	$269.900	$986.806	$1,491.842	19.437	$3.704.326	$5.196.168

Difference in Totals Due to Rounding

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1984

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Atlantic	$ 3,403,797,917	$ 4,466,147,672	$ 7,869,945,589	$ 161,300	$ 7,869,784,289	$ 83,404,927	$ 7,953,189,216
2. Bergen	8,473,087,009	14,145,509,401	22,618,596,410	3,363,990	22,615,232,420	247,743,043	22,862,975,463
3. Burlington	1,596,545,434	4,655,134,438	6,251,679,872	3,761,880	6,427,917,992	112,025,516	6,359,943,508
4. Camden	1,461,199,415	4,379,175,328	5,840,374,743	10,239,049	5,830,135,694	143,005,576	5,973,141,270
5. Cape May	3,337,030,940	2,973,239,255	6,310,270,195	1,000	6,310,269,195	47,710,510	6,357,979,705
6. Cumberland	329,663,929	1,189,062,296	1,518,726,225	4,826,600	1,513,899,625	38,832,042	1,552,731,667
7. Essex	3,275,988,100	6,933,237,600	10,209,225,700	6,491,400	10,202,734,300	241,063,300	10,443,797,600
8. Gloucester	953,749,910	2,749,622,025	3,703,371,935	13,342,625	3,690,029,310	60,350,650	3,750,379,960
9. Hudson	1,291,217,569	2,759,241,026	4,050,458,595	9,779,800	4,040,678,795	79,906,688	4,120,585,483
10. Hunterdon	834,647,616	1,960,842,884	2,795,490,500	90,200	2,795,400,300	52,484,645	2,847,884,945
11. Mercer	1,249,973,156	3,298,606,088	4,548,579,244	1,949,270	4,546,629,974	98,903,687	4,645,533,661
12. Middlesex	3,643,145,500	8,844,858,900	12,488,004,400	9,139,000	12,478,865,400	233,564,966	12,712,430,366
13. Monmouth	4,157,986,072	8,157,307,416	12,315,293,488	4,814,720	12,310,478,768	201,975,531	12,512,454,299
14. Morris	3,914,209,121	7,626,093,612	11,540,302,733	613,050	11,539,689,683	219,679,120	11,759,368,803
15. Ocean	4,088,804,607	6,410,190,649	10,498,995,256	27,375,300	10,471,610,956	137,546,562	10,609,166,518
16. Passaic	1,693,705,140	3,531,608,041	5,225,313,181	2,324,950	5,222,988,231	79,718,600	5,302,706,831
17. Salem	166,322,690	627,399,220	793,721,910	334,200	793,387,710	21,768,619	815,156,329
18. Somerset	2,152,599,045	4,258,574,237	6,411,173,282	4,465,500	6,406,707,782	87,991,919	6,494,699,701
19. Sussex	794,913,874	1,726,321,314	2,521,235,188	1,000	2,521,234,188	44 085,635	2,565,319,823
20. Union	3,786,745,855	6,914,145,827	10,700,891,682	7,700	10,700,883,982	149,570,562	10,850,454,544
21. Warren	449,797,000	1,193,219,416	1,643,016,416	2,753,130	1,640,263,286	29,448,883	1,669,712,169
Totals	$51,055,129,899	$98,799,536,645	$149,854,666,544	$105,835,664	$149,748,830,880	$2,410,780,981	$152,159,611,861

*In calculating the county tax rate, Clifton's ratable base was understated by $50 million. This understatement will be corrected in the 1984 abstract of ratables.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1984 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 194,998	$ 832,974,625	1,927,388,669	$ 9,047,798,258	$ 40,843,922.78	....	....
2. Bergen	....	....	2,587,255	185,376,318	9,981,063,417	32,661,249,817	123,489,653.58	....	....
3. Burlington	....	....	88,170	22,180,586	1,286,403,134	7,624,254,226	45,717,956.31	....	....
4. Camden	....	....	2,656,151	35,876,647	2,794,468,149	8,734,388,923	103,573,387.00	....	....
5. Cape May	....	....	38,891	558,601,787	266,529,892	6,065,946,701	24,679,201.13	....	....
6. Cumberland	....	....	222,515	9,124,343	489,666,001	2,033,495,840	22,165,301.05	....	....
7. Essex	....	....	21,351,608	389,631,994	5,244,099,255	15,319,616,469	170,930,262.29	....	....
8. Gloucester	....	....	133,978	42,494,360	719,258,502	4,427,278,080	29,556,116.85	....	....
9. Hudson	....	....	33,845,990	166,234,697	3,346,053,926	7,334,250,702	81,465,615.26	....	....
10. Hunterdon	....	....	87,139	35,123,239	474,017,597	3,286,866,432	14,992,216.50	....	....
11. Mercer	....	....	2,540,957	93,215	2,541,810,472	7,189,791,875	57,982,171.62	....	....
12. Middlesex	....	....	9,053,287	89,459,910	6,017,378,666	18,549,402,409	114,035,262.70	$320,479.11	....
13. Monmouth	....	....	420,383	382,154,644	2,243,903,740	14,374,623,778	77,361,053.05	....	....
14. Morris	....	....	939,878	....	5,423.889,753	17,184,198,434	63,033,420.01	....	....
15. Ocean	....	....	430,499	288,058,486	2,100,674,959	12,422,213,490	54,512,199.04	....	....
16. Passaic	....	....	1,042,732	37,492,000	4,885,834,581	10,152,092,144	65,197,991.15	....	....
17. Salem	....	....	59,627	5,522,042	469,771,479	1,279,465,393	10,342,230.71	....	....
18. Somerset	....	....	776,230	102,651,385	1,825,330,954	8,218,155,500	41,582,551.86	....	....
19. Sussex	....	....	5,617	43,568,600	761,941,259	2,283,698,099	17,313,540.03	....	....
20. Union	....	....	12,605,103	212,310,348	3,927,615,085	14,578,364,384	77,733,189.64	....	....
21. Warren	....	....	428,753	5,362,482	438,081,226	2,102,859,666	12,737,822.59	....	....
Totals	....	....	$89,509,761	$3,444,291,708	$57,165,180,706	$205,970,010,620	$1,249,245,074.15	$320,479.11	....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 144,380.80	$157,867.82	$ 40,857,409.80	$ 1,473,504.00	$1,360,349.00	$ 58,229,923.60	$ 13,587,462.87	$ 1,646,294.90	....
2. Bergen	1,623,912.05	58,925.54	121,924,667.07	....	....	363,557,793.91	54,980,963.76	2,212,560.00	....
3. Burlington	237,955.14	....	45,480,001.17	1,914,000.00	....	87,429,883.98	23,512,911.74	....	....
4. Camden	1,009,120.00	....	102,564.267.00	996,424.00	....	119,895,088.60	19,211,265.48	....	....
5. Cape May	45,689.41	4,185.30	24,637,697.02	1,117,309.39	....	27,123,684.42	4,764,451.00	296,113.75	....
6. Cumberland	227,948.20	....	21,937,352.85	....	596,650.00	24,016,146.32	1,968,520.83	828,866.53	....
7. Essex	2,791,199.13	....	168,139,063.16	....	....	196,432,395.62	37,058,128.92	5,110,997.62	....
8. Gloucester	227,823.33	....	29,328,293.52	385,000.00	....	51,870,844.59	7,982,189.92	....	....
9. Hudson	1,681,918.67	104,746.83	79,888,443.42	....	....	102,707,087.12	....	3,336,536.39	....
10. Hunterdon	92,708.50	492.00	14,900,000.00	860,000.00	....	26,282,515.65	21,743,317.79	....	....
11. Mercer	388,884.99	....	57,593,286.63	3,118,829.00	....	65,854,413.50	35,220,868.27	56,628.00	....
12. Middlesex	1,444,315.60	182,332.01	112,452,800.00	....	....	258,191,134.20	3,716,437.85	3,322,511.08	....
13. Monmouth	411,724.17	116,638.91	77,065,967.79	1,930,000.00	573,916.00	148,868,532.46	63,703,093.70	218,572.50	....
14. Morris	572,079.54	3,051.87	62,464,401.34	1,232,675.00	....	177,550,965.41	49,631,842.74	....	....
15. Ocean	143,819.16	4,685.12	54,373,065.00	3,132,750.00	3,557,500.00	88,696,680.88	57,156,017.66	....	....
16. Passaic	1,125,342.20	289,129.41	64,361.778.36	....	....	113,826,900.11	11,479,850.83	2,455,415.50	....
17. Salem	24,698.37	467.66	10,318,000.00	....	....	11,518,370.61	4,792,852.12	118,776.45	....
18. Somerset	321,740.98	189.12	41,261,000.00	1,738,698.00	....	84,560,508.23	29,545,432.16	....	....
19. Sussex	46,844.03	....	17,266,696.00	946,788.00	....	37,201,694.69	16,556,134.35	....	$1,376,284.50
20. Union	779,827.64	....	76,953,362.00	....	....	159,176,804.88	35,487,962.22	3,682,499.69	....
21. Warren	49,755.03	1,803.23	12,689,870.79	469,999.90	....	22,812,075.50	4,560,911.59	....	1,300,660.21
Totals	$13,391,686.94	$924,514.82	$1,236,457,422.92	$19,315,976.39	$6,088,415.00	$2,225,803,444.28	$496,660,615.80	$23,285,792.41	$2,676,944.71

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1984 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	**Total Amount of Real Property Exempt from Taxation**	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions	
1.	$ 67,066,108.92	$184,221,053.09	$ 1,685,941,725	$ 19,064,296.29	$ 42,763,551.46	$ 11,448,227.00	$ 73,276,074.75	$ 1,741,900.00	$ 563,400.00	$ 8,179,890,821
2.	196,585,210.52	739,701,195.26	3,872,300,520	29,019,151.23	136,576,350.28	13,000,713.69	178,596,215.20	5,365,500.00	2,886,650.00	1,948,377,217
3.	23,809,259.17	182,146,056.06	1,623,349,821	18,600,853.20	53,266,082.52	5,940,939.97	77,807,875.69	1,756,846.00	1,228,400.00	7,471,175,094
4.	50,541,204.06	293,208,349.14	1,192,580,714	15,494,999.56	77,685,489.11	11,569,600.00	104,750,088.67	3,726,250.00	1,449,300.00	8,528,070,575
5.	32,437,150.04	90,376,425.62	605,229,640	7,279,000.00	24,938,113.51	5,987,542.19	38,204,655.70	1,142,250.00	298,400.00	5,993,502,647
6.	9,445,158.60	58,792,695.13	394,988,355	7,791,516.31	21,508,639.72	3,874,058.10	33,174,214.13	1,323,25000	316,400.00	1,959,780,684
7.	176,558,851.50	583,299,436.82	3,334,296,985	32,587,007.94	250,912,147.84	21,585,923.50	305,085,079.28	3,146,250.00	1,385,150.00	14,696,623,374
8.	17,875,981.28	107,442,309.31	460,777,075	6,612,725.73	27,155,544.28	5,050,455.72	38,818,725.73	1,445,500.00	672,450.00	4,319,878,885
9.	119,198,437.51	305,130,504.44	1,467,196,252	24,246,889.00	173,510,962.10	13,910,000.00	211,667,851.10	2,418,250.00	649,650.00	6,914,688,876
10.	6.090,331.60	69,876,165.05	343,570,095	7,219,701.65	16,513,554.73	3,618,354.83	27,351,611.21	481,750.00	276,050.00	3,209,702,061
11.	45,008,510.52	206,852,535.92	1,370,299,517	11,379,458.98	82,458,532.96	8,249,896.98	102,087,888.92	2,211,450.00	873,850.00	6,987,736,981
12.	69,353,036.85	447,035,919.98	2,270,639,900	17,797,800.16	139,938,816.62	11,071,433.00	168,808,048.78	3,564,500.00	2,031,500.00	16,610,028,746
13.	73,877,509.82	366,237,592.27	1,977,061,107	26,785,376.98	83,601,171.26	12,949,140.76	123,335,689.00	2,487,750.00	1,538,750.00	14,146,786,097
14.	72,506,676.67	363,386,561.16	1,493,479,825	20,796,001.26	67,076,053.11	8,057,062.90	95,929,117.27	1,557,400.00	1,266,525.00	15,999,372,383
15.	47,178,050.23	254,094,063.77	1,395,637,449	19,418,852.71	58,593,630.29	12,368,578.00	90,381,061.00	4,801,500.00	1,408,650.00	12,330,862,766
16.	84,001,320.24	276,125,265.04	1,195,087,045	8,977,596.80	85,061,991.76	8,124,400.00	102,163,978.56	2,862,215.00	1,043,900.00	9,784,267,524
17.	1,738,150.01	28,486,149.19	126,663,035	4,283,830.85	21,527,560.71	2,329,512.15	28,140,903.71	539,750.00	204,200.00	1,170,773,268
18.	30,393,674.61	187,499,313.00	847,830,555	10,703,150.71	36,256,430.23	4,517,464.57	51,477,045.51	998,850.00	672,200.00	8,033,803,381
19.	12,343,079.40	85,690,676.94	354,523,629	6.913,853.82	12,819,471.36	4,180,902.69	23,914,227.87	644,250.00	368,100.00	3,231,083,724
20.	87,961,689.64	363,262,318.43	2,321,974,980	24,148,145.96	112,145,412.91	6,549,240.92	142,842,799.79	3,333,000.00	1,527,200.00	13,991,096,861
21.	6,813,914.06	48,647,431.15	218,402,195	4,835,434.37	13,947,478.39	2,061,832.95	20,844,745.71	717,000.00	265,700.00	2,033,925,586
	$1,230,783,405.26	$5,241,512,016.77	$28,551,830,419	$323,955,633.51	$1,538,256,985.15	$176,445,279.92	$2,038,657,898.58	$46,265,411.00	$20,926,425.00	$197,541,427,551

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Absecon City	$ 80,907,600	$ 129,937,300	$ 210,844,900	....	$ 210,844,900	$ 1,605,975	$ 212,450,875
2. Atlantic City	2,081,582,000	2,136,857,397	4,218,439,397	....	4,218,439,397	30,894,700	4,249,334,097
3. Brigantine City	129,811,070	184,173,587	313,984,657	....	313,984,657	2,333,105	316,317,762
4. Buena Borough	13,271,300	74,311,400	87,582,700	....	87,582,700	2,254,650	89,837,350
5. Buena Vista Township	20,924,630	42,352,845	63,277,475	....	63,277,475	849,818	64,127,293
6. Corbin City	1,254,700	2,797,600	4,052,300	....	4,052,300	38,191	4,090,491
7. Egg Harbor City	7,252,700	41,345,000	48,597,700	$ 20,000	48,577,700	2,125,185	50,702,885
8. Egg Harbor Township	115,790,850	231,509,850	347,300,700	....	347,300,700	5,917,078	353,217,778
9. Estell Manor City	10,413,255	7,731,878	18,145,133	....	18,145,133	214,345	18,359,478
10. Folsom Borough	2,776,605	13,759,475	16,536,080	....	16,536,080	624,216	17,160,296
11. Galloway Township	54,472,600	136,105,600	190,578,200	....	190,578,200	3,493,081	194,071,281
12. Hamilton Township	84,886,917	127,387,700	212,274,617	....	212,274,617	4,287,777	216,562,394
13. Hammonton Town	19,828,320	64,630,090	84,458,410	....	84,458,410	2,608,378	87,066,788
14. Linwood City	89,617,300	137,443,700	227,061,000	....	227,061,000	1,565,117	228,626,117
15. Longport Borough	87,258,500	55,906,600	143,165,100	....	143,165,100	187,040	143,352,140
16. Margate City	273,493,600	329,904,100	603,397,700	....	603,397,700	1,595,762	604,993,462
17. Mullica Township	22,239,650	34,441,300	56,680,950	19,000	56,661,950	935,079	57,597,029
18. Northfield City	43,608,400	107,280,400	150,888,800	....	150,888,800	1,067,787	151,956,587
19. Pleasantville City	72,020,300	154,178,850	226,199,150	122,300	226,076,850	11,792,401	237,869,251
20. Port Republic City	16,331,020	17,306,700	33,637,720	....	33,637,720	420,170	34,057,890
21. Somers Point City	31,491,100	159,558,100	191,049,200	....	191,049,200	4,288,538	195,337,738
22. Ventnor City	140,652,400	269,771,900	410,424,300	....	410,424,300	4,037,922	414,462,222
23. Weymouth Township	3,913,100	7,456,300	11,369,400	....	11,369,400	268,612	11,638,012
Totals	$3,403,797,917	$4,466,147,672	$7,869,945,589	$161,300	$7,869,784,289	$83,404,927	$7,953,189,216

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) *County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Absecon City	$2.044	$103.76	$ 11,426	$ 6,140,101	....	$ 206,322,200	$ 931,387.70	....	....
2. Atlantic City	1.773	126.18	110,421	801,319,946	....	3,448,124,572	15,565,658.05	....	....
3. Brigantine City	2.501	54.00	....	....	$ 269,658,592	585,976,354	2,645,237.25	....	....
4. Buena Borough	1.900	130.61	741	18,767,672	....	71,070,419	320,828.85	....	....
5. Buena Vista Township	4.159	46.91	1,350	....	73,912,435	138,041,078	623,150.40	....	....
6. Corbin City	3.669	43.80	84	....	5,309.942	9,400,517	42,436.18	....	....
7. Egg Harbor City	4.484	75.63	....	....	17,692,280	68,395,165	308,752.11	....	....
8. Egg Harbor Township	3.093	63.38	....	....	207,072,507	560,290,285	2,529,284.20	....	....
9. Estell Manor City	4.199	47.35	....	....	20,602,579	38,962,057	175,884.03	....	....
10. Folsom Borough	6.795	33.52	652	....	33,697,742	50,858,690	229,588.28	....	....
11. Galloway Township	4.574	45.36	528	....	235,152,392	429,224,201	1,937,620.58	....	....
12. Hamilton Township	3.679	57.38	....	....	164,727,140	381,289,534	1,721,232.04	....	....
13. Hammonton Township	7.362	31.59	40,313	....	191,768.786	278,875,887	1,258,912.38	....	....
14. Linwood City	2.531	100.45	....	....	697,212	229,323,329	1,035,220.29	....	....
15. Longport Borough	1.700	56.37	....	....	111,444,270	254,796,410	1,150,211.86	....	....
16. Margate City	1.718	87.45	....	....	90,682,653	695,676,115	3,140,448.17	....	....
17. Mullica Township	4.781	50.77	....	....	56,428,044	114,025,073	514,736.42	....	....
18. Northfield City	4.433	61.92	....	....	96,563,893	248,520,480	1,121,880.82	....	....
19. Pleasantville City	3.568	87.01	29,483	....	38,247,886	276,146,620	1,246,591.81	....	....
20. Port Republic City	1.728	126.49	....	6,746,906	....	27,310,984	123,288.31	....	....
21. Somers Point City	3.474	65.41	....	....	104,595,847	299,933,585	1,353,971.85	....	....
22. Ventnor City	2.202	68.48	....	....	193,184,215	607,646,437	2,743,061.18	....	....
23. Weymouth Township	5.648	42.33	....	....	15,950,254	27,588,266	124,540.02	....	....
Totals	....	....	$194,998	$832,974,625	$1,927,388,669	$9,047,798,258	$40,843,922.78	....	....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Absecon City	....	$ 634.73	$ 932,022.43	$ 61,993.63	$ 50,122.60	$ 2,032,410.00	....	$ 70,186.00	....
2. Atlantic City	....	149,418.63	15,715,076.68	....	....	15,413,667.00	....	....	....
3. Brigantine City	$ 1,763.58	....	2,643,473.67	176,068.30	142,353.36	2,017,540.50	....	84,649.56	....
4. Buena Borough	....	328.35	321,157.20	21,354.53	17,265.39	....	B $ 966,644.39	....	....
5. Buena Vista Township	....	622.85	623,773.25	41,477.20	33,534.82	....	B 1,936,655.35	....	....
6. Corbin City	39.96	....	42,396.82	2,824.57	2,283.70	76,007.00	....	....	....
7. Egg Harbor City	....	65.63	308,817.74	20,550.69	16,615.48	749,788.00	G 446,819.00	....	....
8. Egg Harbor Township	....	3,782.29	2,533,066.49	168,350.40	136,113.35	8,088,466.75	....	....	....
9. Estell Manor City	....	452.79	176,336.82	11,706.93	9,465.19	573,444.78	....	....	....
10. Folsom Borough	....	288.39	229,876.67	15,281.51	12,355.28	745,490.50	....	....	....
11. Galloway Township	4,358.51	....	1,933,262.07	128,968.98	104,272.99	3,497,064.00	G 2,689,186.31	....	....
12. Hamilton Township	11,129.76	....	1,710,102.28	114,566.05	92,628.05	2,368,454.00	G 2,772,195.88	....	....
13. Hammonton Town	9,954.76	....	1,248,957.62	83,793.83	67,748.33	3,946,618.95	....	....	....
14. Linwood City	1,113.24	....	1,034,107.05	68,904.77	55,710.35	2,182,642.00	M 1,187,609.88	119,409.98	....
15. Longport Borough	....	871.12	1,151,082.98	76,558.67	61,898.61	258,104.00	....	....	....
16. Margate City	2,420.78	....	3,138,027.39	....	169,003.12	3,130,015.00	....	757,572.50	....
17. Mullica Township	....	667.10	515,403.52	34,261.11	27,700.52	1,102,684.31	G 739,667.81	....	....
18. Northfield City	25,303.20	....	1,096,577.62	74,672.94	60,373.98	2,264,372.00	M 1,468,172.57	42,835.00	....
19. Pleasantville City	58,217.11	....	1,188,374.70	82,973.77	67,085.30	4,041,545.31	....	....	....
20. Port Republic City	....	54.39	123,342.70	8,206.13	6,634.76	408,604.00	....	41,679.48	....
21. Somers Point City	....	681.55	1,354,653.40	90,121.03	72,863.95	2,325,985.00	M 1,380,511.68	127,557.38	....
22. Ventnor City	30,017.60	....	2,713,043.58	182,579.51	147,617.75	2,498,841.50	....	402,405.00	....
23. Weymouth Township	62.90	....	124,477.12	8,289.45	6,702.12	508,179.00	....	....	....
Totals	$144,380.80	$157,867.82	$40,857,409.80	$1,473,504.00	$1,360,349.00	$58,229,923.60	$13,587,462.87	$1,646,294.90	....

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII ÷ B(a), (b) + C1a, b, c, d, + C!I)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Absecon City	$ 1,194,585.13	$ 4,341,319.79	$ 34,478,200	$ 500,000.00	$ 765,254.23	$ 180,000.00	$ 1,445,254.23	$ 51,250	$ 32,050
2. Atlantic City	44,178,555.12	75,307,298.80	1,089,540,205	8,390,974.42	18,246,436.14	5,500,000.00	32,137,410.56	293,250	55,300
3. Brigantine City	2,847,540.96	7,911,626.35	18,434,900	509,000.00	1,281,884.91	389,000.00	2,179,884.91	88,250	31,950
4. Buena Borough	380,125.31	1,706,546.82	10,759,000	140,000.00	486,474.82	155,000.00	781,474.82	53,750	9,950
5. Buena Vista Township	31,563.14	2,667,003.76	8,030,020	354,700.00	710,963.84	325,000.00	1,390,663.84	66,000	15,400
6. Corbin City	26,550.00	150,062.09	1,560,000	72,269.70	55,243.16	5,500.00	133,012.86	8,000	1,300
7. Egg Harbor City	731,049.49	2,273,640.40	10,381,000	110,000.00	830,553.36	110,000.00	1,050,553.36	55,000	16,400
8. Egg Harbor Township	....	10,925,996.99	125,249,500	2,650,000.00	4,360,992.26	550,000.00	7,560,992.26	91,250	45,450
9. Estell Manor City	....	770,953.72	2,511,730	154,790.52	174,041.78	50,000.00	378,832.30	10,000	3,500
10. Folsom Borough	163,022.81	1,166,026.77	423,190	100,000.00	221,866.60	64,427.00	386,293.60	1,400	7,300
11. Galloway Township	524,000.00	8,876,754.35	95,236,300	1,075,000.00	1,950,000.00	700,000.00	3,725,000.00	90,000	38,350
12. Hamilton Township	909,000.00	7,966,946.26	66,796,850	828,427.65	1,924,561.65	625,000.00	3,377,989.30	122,000	29,100
13. Hammonton Town	1,062,321.61	6,409,440.34	14,887,020	211,000.00	1,489,356.91	323,000.00	2,023,356.91	151,000	34,900
14. Linwood City	1,138,021.16	5,786,405.19	26,521,700	225,000.00	1,268,480.85	177,000.00	1,670,480.85	41,000	29,350
15. Longport Borough	889,417.36	2,437,061.62	11,186,260	223,000.00	501,093.82	106,000.00	830,093.82	19,000	7,600
16. Margate City	3,196,221.26	10,390,839.27	30,676,200	1,275,000.00	1,227,268.74	150,000.00	2,652,268.74	88,750	44,550
17. Mullica Township	333,819.68	2,753,536.95	4,102,450	175,000.00	515,824.48	365,000.00	1,055,824.48	42,750	14,100
18. Northfield City	1,729,056.63	6,736,060.74	22,803,200	255,000.00	1,476,328.48	194,800.00	1,926,128.48	63,750	41,400
19. Pleasantville City	3,106,316.11	8,486,295.19	53,811,800	840,000.00	2,181,748.10	650,000.00	3,671,748.10	160,000	35,200
20. Port Republic City	....	588,467.07	3,464,800	226,634.00	167,599.77	40,000.00	434,233.77	8,750	3,950
21. Somers Point City	1,435,311.77	6,787,004.21	25,714,000	278,500.00	1,077,009.08	352,000.00	1,707,509.08	107,250	29,450
22. Ventnor City	3,179,977.67	9,124,465.01	28,439,700	400,000.00	1,700,998.76	368,500.00	2,469,498.76	111,750	32,850
23. Weymouth Township	9,653.71	657,301.40	933,700	70,000.00	149,569.72	68,000.00	287,569.72	17,750	4,000
Totals	$67,066,108.92	$184,221,053.09	$1,685,941,725	$19,064,296.29	$42,763,551.46	$1,448,227.00	$73,076,074.75	$1,741,900	$563,400

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$18,624,653.05
Rate per $100 to be applied to Column II for apportionment of County Taxes	.4514238892
Rate per $100 to be applied to Column II for apportionment of County Library Taxes	.0300469969
Rate per $100 to be applied to Column II for apportionment of Local Health Service Taxes	.0242933620

Net County Taxes Apportioned (12A III)	$40,857,409.80
**Adjustments (Net Total 12A IIb) ±	$ -13,487.02
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$40,843,922.78

**Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allendale Boro	$ 77,578,900	$ 114,074,300	$ 191,653,200	$ 3,000	$ 191,650,200	$ 1,089,973	$ 192,740,173
2. Alpine Boro	126,916,700	96,591,400	223,508,100	....	223,508,100	835,174	224,343,274
3. Bergenfield Boro	145,798,810	240,534,100	386.332,910	....	386,332,910	1,718,039	388,050,949
4. Bogota Boro	50,548,100	72,247,270	122,795,370	....	122,795,370	655,217	123,450,587
5. Carlstadt Boro	169,558,800	281,979,400	451,538,200	25,600	451,512,600	2,604,796	454,117,396
6. Cliffside Park Boro	89,360,300	240,151,100	329,511,400	....	329,511,400	2,886,544	332,397,944
7. Closter Boro	128,826,000	182,623,100	311,449,100	....	311,449,100	5,485,153	316,934,253
8. Cresskill Boro	59,562,050	97,691,115	157,253,165	1,000	157,252,165	452,096	157,704,261
9. Demarest Boro	66,936,700	96,050,400	162,987,100	....	162,987,100	471,820	163,458,920
10. Dumont Boro	112,216,600	181,864,600	294,081,200	....	294,081,200	4,989,221	299,070,421
11. Elmwood Park Boro	150,867,650	217,598,050	368,465,700	....	368,465,700	1,918,455	370,384,155
12. East Rutherford Boro	87,564,200	128,650,600	216,214,800	....	216,214,800	5,654,371	221,869,171
13. Edgewater Boro	45,974,469	78,882,354	124,856,823	32,090	124,824,733	399,702	125,224,435
14. Emerson Boro	61,161,900	110,648,500	171,810,400	....	171,810,400	877,948	172,688,348
15. Englewood City	189,202,850	350,103,500	539,306,350	773,100	538,533,250	13,603,849	552,137,099
16. Englewood Cliffs Boro	116,632,600	203,708,600	320,341,200	....	320,341,200	1,298,040	321,639,240
17. Fairlawn Boro	271,352,200	503,782,550	775,134,750	....	775,134,750	9,839,340	784,974,090
18. Fairview Boro	61,686,200	111,871,800	173,558,000	72,400	173,485,600	790,729	174,276,329
19. Fort Lee Boro	326,628,650	802,534,182	1,129,162,832	12,500	1,129,150,332	11,761,529	1,140,911,861
20. Franklin Lakes Boro	202,923,100	312,023,900	514,947,000	....	514,947,000	1,637,972	516,584,972
21. Garfield City	154,766,400	276,520,900	431,287,300	....	431,287,300	2,822,357	434,109,657
22. Glen Rock Boro	101,089,780	172,527,150	273,616,930	....	273,616,930	1,321,858	274,938,788
23. Hackensack City	186,047,800	502,291,000	688,338,800	....	688,338,800	20,996,214	709,335,014
24. Harrington Park Boro	38,319,400	73,820,600	112,140,000	....	112,140,000	356,421	112,496,421
25. Hasbrouck Heights Boro	96,659,300	186,710,200	283,370,000	....	283,370,000	1,946,978	285,316,978
26. Haworth Boro	34,050,000	52,617,900	86,667,900	....	86,667,900	235,540	86,903,440
27. Hillsdale Boro	77,930,900	123,290,920	201,221,820	13,700	201,208,120	5,398,918	206,607,038
28. Hohokus Boro	109,890,700	143,996,000	253,886,700	....	253,886,700	1,135,832	255,022,532
29. Leonia Boro	57,694,800	96,661,100	154,355,900	313,600	154,042,300	926,775	154,969,075
30. Little Ferry Boro	70,450,100	123,529,818	193,979,918	10,100	193,969,818	5,142,112	199,111,930
31. Lodi Boro	154,971,200	264,497,200	419,468,400	186,900	419,281,500	3,434,170	422,715,670
32. Lyndhurst Twp.	249,986,400	326,802,100	576,788,500	....	576,788,500	3,462,267	580,250,767
33. Mahwah Twp.	117,802,150	233,716,445	351,518,595	....	351,518,595	9,403,546	360,922,141
34. Maywood Boro	77,787,700	123,541,245	201,328,945	....	201,328,945	1,402,485	202,731,430
35. Midland Park Boro	67,297,800	96,700,600	163,998,400	....	163,998,400	1,198,801	165,197,201
36. Montvale Boro	220,979,100	327,271,900	548,251,000	....	548,251,000	3,500,071	551,751,071
37. Moonachie Boro	55,581,900	120,178,300	175,760,200	....	175,760,200	1,547,050	177,307,250
38. New Milford Boro	93,754,800	182,304,730	276,059,530	....	276,059,530	865,198	276,924,728
39. North Arlington Boro	105,628,400	148,422,112	254,050,512	....	254,050,512	1,196,922	255,247,434
40. Northvale Boro	39,689,502	101,520,345	141,209,847	....	141,209,847	558,016	141,767,863

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984 (Continued)

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
41. Norwood Boro	43,318,200	77,485,535	120,803,735	....	120,803,735	923,519	121,727,254
42. Oakland Boro	88,027,400	165,752,500	253,779,900	....	253,779,900	2,333,480	256,113,380
43. Old Tappan Boro	45,195,200	73,918,800	119,114,000	....	119,114,000	361,009	119,475,009
44. Oradell Boro	72,208,688	126,171,100	198,379,788	....	198,379,788	1,654,480	200,034,268
45. Palisades Park Boro	151,070,500	169,852,400	320,922,900	....	320,922,900	1,126,513	322,049,413
46. Paramus Boro	322,462,600	551,621,500	874,084,100	....	874,084,100	7,127,182	881,211,282
47. Park Ridge Boro	63,999,500	141,961,200	205,960,700	....	205,960,700	1,484,411	207,445,111
48. Ramsey Boro	133,146,200	251,091,700	384,237,900	....	384,237,900	5,499,708	389,737,608
49. Ridgefield Boro	116,333,525	168,610,100	284,943,625	....	284,943,625	1,282,206	286,225,831
50. Ridgefield Park Twp.	70,611,500	103,924,200	174,535,700	416,300	174,119,400	727,403	174,846,803
51. Ridgewood Twp.	387,188,000	428,412,700	815,600,700	....	815,600,700	9,952,470	825,553,170
52. River Edge Boro	97,580,965	139,300,225	236,881,190	....	236,881,190	6,119,014	243,000,204
53. Rivervale Twp.	59,506,500	116,749,000	176,255,500	....	176,255,500	501,909	176,757,409
54. Rochelle Park Twp.	57,525,100	104,822,800	162,347,900	....	162,347,900	33,756,487	196,104,387
55. Rockleigh Boro	24,002,700	57,538,000	81,540,700	....	81,540,700	610,584	82,151,284
56. Rutherford Boro	122,149,670	196,490,445	318,640,115	859,100	317,781,015	7,895,726	325,676,741
57. Saddle Brook Twp.	142,874,300	246,763,520	389,637,820	....	389,637,820	2,327,127	391,964,947
58. Saddle River Boro	198,390,300	161,979,300	360,369,600	....	360,369,600	1,220,026	361,589,626
59. South Hackensack Twp.	41,012,000	73,326,130	114,338,130	....	114,338,130	633,010	114,971,140
60. Teaneck Twp.	346,952,800	802,238,700	1,149,191,500	....	1,149,191,500	7,981,390	1,157,172,890
61. Tenafly Boro	356,929,100	427,560,000	784,489,100	....	784,489,100	2,343,828	786,832,928
62. Teterboro Boro	37,859,750	90,185,440	128,045,190	....	128,045,190	2,503,250	130,548,440
63. Upper Saddle River Boro	116,621,200	206,022,150	322,643,350	....	322,643,350	2,211,868	324,855,218
64. Waldwick Boro	63,040,550	127,008,450	190,049,000	....	190,049,000	688,207	190,737,207
65. Wallington Boro	60,842,200	90,071,400	150,913,600	606,600	150,307,000	956,096	151,263,086
66. Washington Twp.	81,631,600	143,493,370	225,124,970	....	225,124,970	597,084	225,722,054
67. Westwood Boro	93,074,100	149,643,400	242,717,500	....	242,717,500	1,455,190	244,172,690
68. Woodcliff Lake Boro	151,150,000	218,980,600	370,130,600	....	370,130,600	3,066,616	373,197,216
69. Wood-Ridge Boro	74,914,850	142,733,350	217,648,200	24,000	217,624,200	1,085,536	218,709,736
70. Wyckoff Twp.	201,792,600	291,270,000	493,062,600	14,000	493,048,600	3,496,225	496,544,825
Totals	$8,473,087,009	$14,145,509,401	$22,618,596,410	$3,363,990	$22,615,232,420	$247,743,043	$22,862,975,463

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Allendale Boro	$3.66	$ 69.58	$ 12,378	....	$ 85,650,059	$ 278,402,610	$ 1,052,618.69	....	....
2. Alpine Boro	.97	108.38	....	$ 15,920,553	....	208,422,721	788,030.15	....	....
3. Bergenfield Boro	5.13	58.13	3,004	....	285,883,662	673,937,615	2,548,105.88	....	....
4. Bogota Boro	4.56	64.50	5,675	....	76,545,072	200,001,334	756,189.54	....	....
5. Carlstadt Boro	1.87	78.09	73,505	....	151,275,246	605,466,147	2,289,220.57	....	....
6. Cliffside Park Boro	4.25	48.25	....	....	361,222,319	693,620,263	2,622,524.44	....	....
7. Closter Boro	2.77	92.56	....	....	28,583,635	345,517,888	1,306,376.35	....	....
8. Cresskill Boro	4.85	49.60	....	....	162,601,090	320,305,351	1,211,049.70	....	....
9. Demarest Boro	3.29	73.86	....	....	58,255,687	221,714,607	838,285.74	....	....
10. Dumont Boro	4.44	67.46	397	....	144,215,225	443,286,043	1,676,030.16	....	....
11. Elmwood Park Boro	2.96	66.00	1,165	....	211,365,265	581,750,585	2,199,553.86	....	....
12. East Rutherford Boro	1.95	85.72	22,868	....	59,782,869	281,674,908	1,064,990.99	....	....
13. Edgewater Boro	4.05	53.66	356	....	138,876,644	264,101,435	998,547.05	....	....
14. Emerson Boro	3.76	67.59	....	....	85,198,922	257,887,270	975,051.78	....	....
15. Englewood City	5.15	68.41	....	....	266,830,623	818,967,722	3,096,453.47	....	....
16. Englewood Cliffs Boro	2.45	49.43	....	....	352,755,394	674,394,634	2,549,833.83	....	....
17. Fairlawn Boro	3.16	73.92	51,151	....	306,729,666	1,091,754,907	4,127,840.67	....	....
18. Fairview Boro	3.50	71.44	4,335	....	78,145,818	252,426,482	954,404.96	....	....
19. Fort Lee Boro	2.45	83.90	....	....	224,102,912	1,365,014,773	5,161,015.04	....	....
20. Franklin Lakes Boro	2.22	76.82	....	....	159,551,709	676,136,681	2,556,420.38	....	....
21. Garfield City	2.90	83.19	739	....	107,934,911	542,045,307	2,049,431.29	....	....
22. Glen Rock Boro	4.40	61.38	8,208	....	176,090,759	451,037,755	1,705,338.79	....	....
23. Hackensack City	4.61	65.91	60,961	....	405,006,512	1,114,402,487	4,213,469.41	....	....
24. Harrington Park Boro	4.40	59.02	116	....	78,322,638	190,819,175	721,472.51	....	....
25. Hasbrouck Heights Boro	3.25	68.87	547	....	132,732,215	418,049,740	1,580,613.66	....	....
26. Haworth Boro	4.60	50.80	1,870	....	84,773,826	171,679,136	649,105.50	....	....
27. Hillsdale Boro	4.84	55.99	1,010	....	161,248,725	367,856,773	1,390,837.94	....	....
28. Hohokus Boro	1.81	105.27	9,961	10,920,997	....	244,111,496	922,966.64	....	....
29. Leonia Boro	4.78	62.49	764	....	94,145,666	249,115,505	941,886.41	....	....
30. Little Ferry Boro	3.17	74.43	....	....	70,917,767	270,029,697	1,020,961.35	....	....
31. Lodi Boro	3.56	79.80	8,615	....	119,103,025	541,827,310	2,048,607.06	....	....
32. Lyndhurst Twp.	2.32	87.45	80,187	....	103,611,320	683,942,274	2,585,932.72	....	....
33. Mahwah Twp.	3.97	53.38	158,273	....	328,190,340	689,270,754	2,606,079.29	....	....
34. Maywood Boro	3.56	66.09	1,101	....	110,129,736	312,862,267	1,182,907.98	....	....
35. Midland Park Boro	3.69	64.94	194	....	94,466,657	259,664,052	981,769.65	....	....
36. Montvale Boro	1.82	116.48	....	69,975,488	....	481,775,583	1,821,556.13	....	....
37. Moonachie Boro	1.70	89.76	42,393	....	31,302,982	208,652,625	788,899.40	....	....
38. New Milford Boro	4.01	66.36	....	....	142,715,635	419,640,363	1,586,627.68	....	....
39. North Arlington Boro	3.27	71.35	1,732	....	108,483,040	363,732,206	1,375,243.27	....	....
40. Northvale Boro	4.16	57.46	967	....	112,788,278	254,557,108	962,460.69	....	....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
41. Norwood Boro	4.09	57.53	629	....	91,778,285	213,506,168	807,250.27	....	....
42. Oakland Boro	5.14	55.07	....	....	211,784,535	467,897,915	1,769,085.74	....	....
43. Old Tappan Boro	3.56	59.32	....	....	83,440,440	202,915,449	767,207.58	....	....
44. Oradell Boro	4.49	47.94	337	....	218,481,036	418,515,641	1,582,375.19	....	....
45. Palisades Park Boro	2.67	86.16	....	....	57,586,065	379,635,478	1,435,372.31	....	....
46. Paramus Boro	3.14	55.35	....	....	775,281,344	1,656,492,626	6,263,070.20	....	....
47. Park Ridge Boro	3.93	69.79	540	....	92,281,188	299,726,839	1,133,243.94	....	....
48. Ramsey Boro	3.96	67.18	7,058	....	196,546,613	586,291,279	2,216,721.88	....	....
49. Ridgefield Boro	1.05	66.71	1,818,516	....	174,959,352	463,003,699	1,750,581.09	....	....
50. Ridgefield Park Twp.	4.88	59.55	17,057	....	125,745,215	300,609,075	1,136,579.61	....	....
51. Ridgewood Twp.	3.67	75.42	7,033	....	274,938,058	1,100,498,261	4,160,898.61	....	....
52. River Edge Boro	3.63	68.18	1,966	....	113,944,593	356,946,763	1,349,588.04	....	....
53. Rivervale Twp.	5.64	47.85	....	....	194,459,067	371,216,476	1,403,540.72	....	....
54. Rochelle Park Twp.	2.28	70.54	....	....	73,868,803	369,973,190	1,020,747.70	....	....
55. Rockleigh Boro	.91	88.96	....	....	15,505,738	97,657,022	369,233.63	....	....
56. Rutherford Boro	4.49	59.08	12,992	....	226,048,934	551,738,667	2,086,081.13	....	....
57. Saddle Brook Twp.	2.58	68.11	51,711	....	202,287,867	594,304,525	2,247,019.34	....	....
58. Saddle River Boro	.98	105.79	....	19,266,627	....	342,322,999	1,294,296.72	....	....
59. South Hackensack Twp.	2.88	62.03	1,990	....	86,681,955	201,655,085	762,442.24	....	....
60. Teaneck Twp.	3.28	99.29	10,073	....	19,222,859	1,176,405,822	4,447,899.22	....	....
61. Tenafly Boro	2.34	106.44	....	41,593,920	....	745,239,008	2,817,690.92	....	....
62. Teterboro Boro	.94	110.80	52,191	....	3,604,087	134,204,718	507,417.63	....	....
63. Upper Saddle River Boro	3.03	64.93	....	....	179,101,616	503,956,834	1,905,421.72	....	....
64. Waldwick Boro	4.51	58.81	29,140	....	136,375,202	327,141,549	1,236,896.84	....	....
65. Wallington Boro	3.21	63.52	583	....	92,148,658	243,412,327	920,323.14	....	....
66. Washington Twp.	3.74	66.11	....	....	116,414,726	342,136,780	1,293,592.64	....	....
67. Westwood Boro	3.40	68.10	....	....	121,287,300	365,459,990	1,381,775.89	....	....
68. Woodcliff Lake Boro	2.17	108.73	5,800	27,698,733	....	345,504,283	1,306,324.91	....	....
69. Wood-Ridge Boro	2.95	62.04	17,167	....	153,882,306	372,609,209	1,408,806.53	....	....
70. Wyckoff Twp.	3.17	67.29	....	....	243,871,726	740,416,551	2,799,457.58	....	....
Totals	....	....	$2,587,255	$185,376,318	$9,981,063,417	$32,661,249,817	$123,489,653.58	....	....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale Boro	....	$ 1,672.55	$ 1,054,291.24	....	....	$ 2,800,210.60	NH $1,792,526.28	....	....
2. Alpine Boro	$ 4,184.20	....	783,845.95	....	....	1,042,101.00	....	....	....
3. Bergenfield Boro	22,406.26	....	2,525,699.62	....	....	12,173,123.00	....	....	....
4. Bogota Boro	2,566.29	....	753,623.25	....	....	3,298,526.00	....	....	....
5. Carlstadt Boro	26,184.22	....	2,263,036.35	....	....	1,983,463.00	CE 1,817,049.53	....	....
6. Cliffside Park Boro	74,126.37	....	2,548,398.07	....	....	5,833,665.50	....	....	....
7. Closter Boro	....	3,060.31	1,309,436.66	....	....	3,127,104.25	N 2,372,989.21	....	....
8. Cresskill Boro	4,631.72	....	1,206,417.98	....	....	4,835,519.75	....	....	....
9. Demarest Boro	444.09	....	837,841.65	....	....	1,797,734.00	N 1,472,210.69	....	....
10. Dumont Boro	15,575.66	....	1,660,454.50	....	....	7,954,479.50	....	....	....
11. Elmwood Park Boro	19,022.98	....	2,180,530.88	....	....	5,945,040.80	....	....	....
12. East Rutherford Boro	4,238.97	....	1,060,752.02	....	....	1,953,657.57	CE 786,691.47	....	....
13. Edgewater Boro	107,428.91	....	891,118.14	....	....	1,617,027.00	....	....	....
14. Emerson Boro	1,145.71	....	973,906.07	....	....	4,494,315.27	....	....	....
15. Englewood City	41,899.46	....	3,054,554.01	....	....	11,733,371.00	....	827,485.00	....
16. Englewood Cliffs Boro	5,274.11	....	2,544,559.72	....	....	3,174,125.00	....	....	....
17. Fairlawn Boro	81,723.29	....	4,046,117.38	....	....	16,147,836.92	....	....	....
18. Fairview Boro	9,294.95	....	945,110.01	....	....	2,832,276.00	....	....	....
19. Fort Lee Boro	127,300.21	....	5,033,714.83	....	....	12,187,094.00	....	....	....
20. Franklin Lakes Boro	4,311.82	....	2,552,108.56	....	....	3,995,154.40	R 3,941,579.09	....	....
21. Garfield City	2,709.61	....	2,046,721.68	....	....	6,763,113.50	....	57,875.00	....
22. Glen Rock Boro	3,892.28	....	1,701,446.51	....	....	7,463,076.00	....	....	....
23. Hackensack City	163,030.05	....	4,050,439.36	....	....	14,426,349.50	....	1,327,200.00	....
24. Harrington Park Boro	18.33	....	721,454.18	....	....	1,972,767.00	N 1,208,561.14	....	....
25. Hasbrouck Heights Boro	809.92	....	1,579,803.74	....	....	5,209,095.32	....	....	....
26. Haworth Boro	....	28.95	649,134.45	....	....	1,335,897.50	N 1,158,730.25	....	....
27. Hillsdale Boro	1,506.89	....	1,389,331.05	....	....	3,819,132.00	P 2,414,555.85	....	....
28. Hohokus Boro	968.10	....	921,998.54	....	....	2,254,790.64	....	....	....
29. Leonia Boro	13,562.61	....	928,323.80	....	....	4,509,664.00	....	....	....
30. Little Ferry Boro	7,506.99	....	1,013,454.36	....	....	3,285,418.00	....	....	....
31. Lodi Boro	42,487.36	....	2,006,119.70	....	....	8,855,168.00	....	....	....
32. Lyndhurst Twp.	69,808.29	....	2,516,124.43	....	....	6,654,506.00	....	....	....
33. Mahwah Twp.	489,890.61	....	2,116,188.68	....	....	8,907,897.00	....	....	....
34. Maywood Boro	9,759.28	....	1,173,148.70	....	....	3,866,196.50	....	....	....
35. Midland Park Boro	1,015.13	....	980,754.52	....	....	3,476,995.00	....	....	....
36. Montvale Boro	6,861.35	....	1,814,694.78	....	....	3,203,183.85	P 3,210,909.66	....	....
37. Moonachie Boro	286.37	....	788,613.03	....	....	1,390,098.00	....	....	....
38. New Milford Boro	32,445.36	....	1,554,182.32	....	....	7,108,235.50	....	....	....
39. North Arlington Boro	27,070.36	....	1,348,172.91	....	....	4,565,558.50	....	....	....
40. Northvale Boro	856.32	....	961,604.37	....	....	1,884,174.00	N 1,628,474.79	....	....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood Boro	....	....	807,250.27	....	....	1,728,500.50	N 1,437,734.19	....	....
42. Oakland Boro	2,095.58	....	1,766,990.16	....	....	5,808,864.00	R 2,705,604.53	....	....
43. Old Tappan Boro	2,388.40	....	764,819.18	....	....	1,721,833.00	N 1,415,588.73	....	....
44. Oradell Boro	224.01	....	1,582,151.18	....	....	1,705,056.00	RD 3,431,757.77	....	....
45. Palisades Park Boro	2,321.96	....	1,433,050.35	....	....	4,470,590.75	....	....	....
46. Paramus Boro	8,505.30	....	6,254,564.90	....	....	16,239,973.00	....	....	....
47. Park Ridge Boro	11,754.63	....	1,121,489.31	....	....	4,919,190.00	....	....	....
48. Ramsey Boro	40,546.52	....	2,176,175.36	....	....	9,363,400.00	....	....	....
49. Ridgefield Boro	1,444.42	....	1,749,136.67	....	....	1,250,000.00	....	....	....
50. Ridgefield Park Twp.	5,737.01	....	1,130,842.60	....	....	5,138,142.86	....	....	....
51. Ridgewood Twp.	16,034.16	....	4,144,864.45	....	....	20,365,320.00	....	....	....
52. River Edge Boro	1,117.71	....	1,348,470.33	....	....	2,167,471.00	RD 2,827,422.23	....	....
53. Rivervale Twp.	1,301.99	....	1,402,238.73	....	....	4,051,366.00	P 2,224,317.52	....	....
54. Rochelle Park Twp.	956.20	....	1,019,791.50	....	....	2,056,295.00	....	....	....
55. Rockleigh Boro	83.02	....	369,150.61	....	....	94,304.72	....	....	....
56. Rutherford Boro	11,489.05	....	2,074,592.08	....	....	7,815,804.50	....	....	....
57. Saddle Brook Twp.	32,178.28	....	2,214,841.06	....	....	5,732,830.11	....	....	....
58. Saddle River Boro	1,865.47	....	1,292,431.25	....	....	1,583,975.50	....	....	....
59. South Hackensack Twp.	186.04	....	762,256.20	....	....	1,337,442.00	....	....	....
60. Teaneck Twp.	14,384.29	....	4,433,514.93	....	....	21,938,942.25	....	....	....
61. Tenafly Boro	16,641.63	....	2,801,049.29	....	....	10,222,674.00	....	....	....
62. Teterboro Boro	3,276.60	....	504,141.03	....	....	6,000.00	....	....	....
63. Upper Saddle River Boro	358.04	....	1,905,063.68	....	....	3,746,116.07	NH 3,333,812.22	....	....
64. Waldwick Boro	2,102.25	....	1,234,794.59	....	....	5,735,708.78	....	....	....
65. Wallington Boro	7,061.03	....	913,262.11	....	....	2,562,554.00	....	....	....
66. Washington Twp.	5,115.70	....	1,288,476.94	....	....	....	W 4,690,898.41	....	....
67. Westwood Boro	765.61	....	1,381,010.28	....	....	....	W 4,894,095.10	....	....
68. Woodcliff Lake Boro	....	54,163.73	1,360,488.64	....	....	2,444,513.50	P 2,187,180.30	....	....
69. Wood-Ridge Boro	6,566.50	....	1,402,240.03	....	....	3,080,606.50	....	....	....
70. Wyckoff Twp.	1,166.22	....	2,798,291.36	....	....	6,393,179.50	R 4,028,274.80	....	....
Totals	$1,623,912.05	$58,925.54	$121,924,667.07	....	....	$363,557,793.91	$54,980,963.76	$2.212,560.00	....

CE
Carlstadt-East Rutherford Regional High School District
Amount to be Apportioned .... $ 2,603,741.00

NH
Northern Highlands Regional High School District
Amount to be Apportioned .... $ 5,126,338.50

N
Northern Valley Regional High School District
Amount to be Apportioned $10,694,289.00

P
Pascack Valley Regional High School District
Amount to be Apportioned $10,036,963.33

R
Ramapo Indian Hills Regional High School District
Amount to be Apportioned $10,675,458.42

RD
River Dell Regional High School District
Amount to be Apportioned .... $ 6,259,180.00

W
Westwood Regional School District
Amount to be Apportioned .... $ 9,584,993.51

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allendale Boro	$ 1,394,189.64	$ 7,041,217.76	$ 20,517,400	$ 525,000.00	$ 1,606,250.23	$ 150,000.00	$ 2,281,250.23	$ 13,500.00	$ 19,450.00
2. Alpine Boro	336,514.91	2,162,461.86	463,857,800	245,000.00	444,757.71	100,000.00	789,757.71	3,750.00	3,950.00
3. Bergenfield Boro	5,179,633.00	19,878,455.62	33,626,900	400,000.00	2,321,544.00	150,000.00	2,871,544.00	132,000.00	101,550.00
4. Bogota Boro	1,576,389.00	5,628,538.25	11,179,500	125,000.00	960,870.00	35,000.00	1,120,870.00	64,250.00	28,000.00
5. Carlstadt Boro	2,391,230.33	8,454,779.21	17,269,900	255,000.00	1,729,480.22	98,000.00	2,082,480.22	66,500.00	20,050.00
6. Cliffside Park Boro	5,736,648.00	14,118,711.57	29,945,600	500,000.00	1,559,823.00	180,000.00	2,239,823.00	144,750.00	46,050.00
7. Closter Boro	1,944,059.94	8,753,590.06	25,425,100	225,000.00	1,613,706.87	155,000.00	1,993,706.87	38,500.00	38,050.00
8. Cresskill Boro	1,603,764.92	7,645,702.65	12,973,700	455,000.00	1,877,968.15	60,000.00	2,392,968.15	48,000.00	36,100.00
9. Demarest Boro	1,257,617.05	5,365,403.39	32,125,400	150,000.00	588,418.16	54,000.00	792,418.16	14,500.00	19,400.00
10. Dumont Boro	3,639,388.83	13,254,322.83	39,726,600	194,000.00	1,651,031.47	135,000.00	1,980,031.47	133,500.00	77,650.00
11. Elmwood Park Boro	2,836,772.24	10,962,343.92	23,912,500	28,052.00	3,160,460.00	187,767.69	3,376,279.69	215,250.00	62,800.00
12. East Rutherford Boro	503,299.78	4,304,400.84	282,442,200	500,000.00	3,659,542.84	500,000.00	4,659,542.84	77,500.00	19,850.00
13. Edgewater Boro	2,561,744.28	5,069,889.42	11,371,320	459,000.00	1,717,989.14	300,000.00	2,476,989.14	24,000.00	7,600.00
14. Emerson Boro	1,016,365.13	6,484,586.47	14,955,800	315,000.00	988,246.48	140,000.00	1,443,246.48	35,000.00	37,450.00
15. Englewood City	12,803,531.98	28,418,941.99	138,254,200	900,000.00	4,643,395.23	975,000.00	6,518,395.23	125,000.00	44,400.00
16. Englewood Cliffs Boro	2,132,883.65	7,851,568.37	69,550,700	250,000.00	1,396,584.69	136,000.00	1,782,584.69	13,250.00	19,300.00
17. Fairlawn Boro	4,556,030.29	24,749,984.59	77,590,400	990,000.00	5,244,926.12	238,000.00	6,472,926.12	315,000.00	152,200.00
18. Fairview Boro	2,311,946.00	6,089,332.01	25,714,900	170,000.00	1,256,068.00	173,000.00	1,599,068.00	133,500.00	20,400.00
19. Fort Lee Boro	10,625,610.94	27,846,419.77	402,349,830	520,000.00	5,332,605.33	750,000.00	6,602,605.33	144,000.00	38,100.00
20. Franklin Lakes Boro	492,566.53	11,421,408.58	24,100,490	500,000.00	1,914,168.78	350,000.00	2,764,168.78	22,500.00	31,900.00
21. Garfield City	3,699,032.70	12,566,742.88	50,574,600	500,000.00	5,042,710.25	110,000.00	5,652,710.25	375,000.00	55,750.00
22. Glen Rock Boro	2,923,040.00	12,087,562.51	35,219,200	666,000.00	1,478,454.00	135,000.00	2,279,454.00	42,000.00	53,000.00
23. Hackensack City	12,871,632.44	32,675,621.30	134,917,600	798,381.58	6,071,149.53	625,000.00	7,494,531.11	214,750.00	46,700.00
24. Harrington Park Boro	1,046,450.30	4,949,232.62	9,566,100	338,950.00	517,260.18	20,000.00	876,210.18	8,750.00	18,200.00
25. Hasbrouck Heights Boro	2,461,405.00	9,250,304.06	18,546,200	275,000.00	1,404,903.00	70,000.00	1,749,903.00	95,500.00	52,200.00
26. Haworth Boro	848,567.27	3,992,329.47	9,273,400	166,000.00	668,597.39	42,000.00	876,597.39	9,500.00	14,900.00
27. Hillsdale Boro	2,369,726.67	9,992,745.57	22,489,100	210,000.00	1,558,464.78	130,000.00	1,898,464.78	50,000.00	47,650.00
28. Hohokus Boro	1,414,726.74	4,591,515.92	19,016,300	350,000.00	584,477.89	92,000.00	1,026,477.89	5,250.00	20,100.00
29. Leonia Boro	1,968,108.15	7,406,095.95	30,867,500	200,000.00	1,410,849.04	100,000.00	1,710,849.04	28,250.00	23,950.00
30. Little Ferry Boro	2,011,316.73	6,310,189.09	34,020,300	180,000.00	1,034,743.88	110,000.00	1,324,743.88	61,500.00	25,350.00
31. Lodi Boro	4,173,920.27	15,035,207.97	79,664,700	550,000.00	2,571,500.68	400,000.00	3,521,500.68	252,000.00	58,300.00
32. Lyndhurst Twp.	4,236,197.44	13,406,827.87	67,760,600	600,000.00	2,201,760.24	105,000.00	2,906,760.24	205,250.00	73,350.00
33. Mahwah Twp.	3,270,816.18	14,294,901.86	80,349,130	590,000.00	2,713,309.27	528,346.00	3,831,655.27	45,500.00	35,700.00
34. Maywood Boro	2,170,156.39	7,209,501.59	15,209,021	120,000.00	1,404,858.74	35,000.00	1,559,858.74	65,500.00	42,100.00
35. Midland Park Boro	1,628,505.00	6,086,254.52	18,333,900	435,000.00	899,073.00	135,000.00	1,469,073.00	52,250.00	29,900.00
36. Montvale Boro	1,779,702.77	10,008,491.06	55,743,200	275,000.00	1,479,689.14	200,000.00	1,954,689.14	12,750.00	27,900.00
37. Moonachie Boro	826,213.88	3,004,924.91	51,616,000	300,000.00	889,309.75	45,000.00	1,234,309.75	25,000.00	8,350.00
38. New Milford Boro	2,429,432.42	11,091,850.24	25,834,400	326,000.00	1,848,943.85	90,000.00	2,264,943.85	102,750.00	72,400.00
39. North Arlington Boro	2,415,126.42	8,328,857.83	37,033,500	79,380.00	2,111,498.12	115,000.00	2,305,878.12	164,750.00	51,550.00
40. Northvale Boro	1,417,374.75	5,891,627.91	2,826,504	120,000.00	857,020.45	50,000.00	1,027,020.45	32,250.00	19,300.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
41. Norwood Boro	998,769.00	4,972,253.96	15,955,550	450,000.00	712,878.15	40,000.00	1,202,878.15	25,500.00	17,400.00
42. Oakland Boro	2,862,140.94	13,143,599.63	27,218,100	463,000.00	1,594,076.07	275,000.00	2,332,076.07	35,500.00	54,550.00
43. Old Tappan Boro	348,000.00	4,250,240.91	11,632,100	285,109.72	1,292,021.22	60,000.00	1,637,130.94	9,750.00	15,750.00
44. Oradell Boro	2,242,951.00	8,961,915.95	19,957,100	350,000.00	1,564,827.00	45,000.00	1,959,827.00	35,250.00	39,350.00
45. Palisades Park Boro	2,695,064.84	8,598,705.94	35,980,300	180,000.00	1,313,045.50	173,000.00	1,666,045.50	86,250.00	27,850.00
46. Paramus Boro	5,122,543.78	27,617,081.68	239,838,700	1,900,000.00	5,615,031.17	350,000.00	7,865,031.17	120,000.00	133,200.00
47. Park Ridge Boro	2,105,595.98	8,146,275.29	16,451,400	193,000.00	1,096,314.99	165,000.00	1,454,314.99	40,000.00	31,600.00
48. Ramsey Boro	3,858,030.62	15,397,605.98	43,149,300	400,000.00	2,157,200.54	430,000.00	2,987,200.54	33,000.00	44,300.00
49. Ridgefield Boro	....	2,999,136.67	30,754,500	375,000.00	8,303,354.05	21,000.00	8,699,354.05	94,000.00	31,550.00
50. Ridgefield Park Twp.	2,249,118.00	8,518,103.46	28,144,700	968,500.00	1,449,914.00	200,000.00	2,618,414.00	76,750.00	36,900.00
51. Ridgewood Twp.	5,749,078.78	30,259,263.23	152,992,200	850,000.00	4,497,396.71	700,000.00	6,047,396.71	64,000.00	85,200.00
52. River Edge Boro	2,454,101.98	8,797,465.54	23,433,525	510,652.93	1,560,733.75	77,000.00	2,148,386.68	64,000.00	53,950.00
53. Rivervale Twp.	2,273,547.00	9,951,469.25	7,361,100	320,000.00	1,012,268.59	160,000.00	1,492,268.59	30,000.00	39,350.00
54. Rochelle Park Twp.	1,377,345.14	4,453,431.64	7,729,300	315,000.00	632,664.45	14,000.00	961,664.45	70,250.00	27,100.00
55. Rockleigh Boro	277,004.53	740,459.86	17,311,800	65,000.00	121,931.08	6,400.00	193,331.08	1,500.00	650.00
56. Rutherford Boro	4,712,236.68	14,602,633.26	63,089,160	300,000.00	2,290,366.00	250,000.00	2,840,366.00	130,000.00	63,550.00
57. Saddle Brook Twp.	2,128,672.30	10,076,343.47	37,879,600	304,725.00	2,012,014.28	149,700.00	2,466,439.28	138,750.00	68,950.00
58. Saddle River Boro	664,363.92	3,540,770.67	11,751,500	550,000.00	481,372.12	75,000.00	1,106,372.12	4,500.00	9,650.00
59. South Hackensack Twp.	1,201,118.46	3,300,816.66	6,416,100	200,000.00	967,844.18	30,000.00	1,197,844.18	31,500.00	6,650.00
60. Teaneck Twp.	11,520,811.00	37,893,268.18	155,129,700	1,700,000.00	4,637,000.00	250,000.00	6,587,000.00	178,250.00	132,350.00
61. Tenafly Boro	5,319,138.64	18,342,861.93	88,492,500	600,000.00	1,782,421.41	150,000.00	2,532,421.41	45,000.00	50,450.00
62. Teterboro Boro	711,724.79	1,221,865.82	64,384,690	300,000.00	420,112.98	....	720,112.98	....	....
63. Upper Saddle River Boro	845,236.89	9,830,228.86	14,822,400	181,000.00	1,246,564.40	340,000.00	1,767,564.40	12,750.00	28,300.00
64. Waldwick Boro	1,628,530.72	8,599,034.09	24,487,100	400,000.00	2,369,183.82	137,700.00	2,906,883.82	64,250.00	50,100.00
65. Wallington Boro	1,377,266.91	4,853,083.02	15,347,800	155,000.00	851,734.49	117,000.00	1,123,734.49	137,000.00	27,850.00
66. Washington Twp.	2,451,843.48	8,431,218.83	30,091,700	116,400.00	1,162,846.27	140,000.00	1,419,246.27	34,000.00	44,500.00
67. Westwood Boro	2,002,835.98	8,277,941.36	47,641,100	373,000.00	1,461,316.50	125,000.00	1,959,316.50	40,250.00	39,450.00
68. Woodcliff Lake Boro	2,103,681.70	8,095,864.14	21,289,700	500,000.00	780,347.59	95,000.00	1,375,347.59	9,750.00	20,600.00
69. Wood-Ridge Boro	1,964,637.69	6,447,484.22	15,906,900	153,000.00	1,087,352.80	35,000.00	1,275,352.80	88,500.00	34,900.00
70. Wyckoff Twp.	2,478,181.81	15,697,927.47	41,909,400	775,000.00	1,685,806.57	385,800.00	2,846,606.57	52,500.00	69,750.00
Totals	$196,585,210.52	$739,701,195.26	$3,872,300,520	$29,019,151.23	$136,576,350.28	$13,000,713.69	$178,596,215.20	$5,365,500.00	$2,886,650.00

Net County Taxes Apportioned (12A III)	$121,924,667.07
‡Adjustments (Net Total 12A IIb) (+)	$ 1,564,986.51
Total County Taxes Apportioned	$123,489,653.58
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 77,222,987.98
Rate per $100 to be applied to Col. II for Apportionment of County Taxes	.3780922478
*Includes Franklin Lakes Garbage District	$440,000.00

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Special Garbage District

	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Borough	$516,584,972	$440,000.00	.085

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bass River Township	$ 13,127,774	$ 14,420,700	$ 27,548,474	....	$ 27,548,474	$ 518,446	$ 28,066,920
2. Beverly City	8,684,525	29,106,240	37,790,765	$ 167,000	37,623,765	209,660	37,833,425
3. Bordentown City	10,920,550	44,797,550	55,718,100	....	55,718,100	717,224	56,435,324
4. Bordentown Township	29,861,890	89,064,524	118,926,414	484,960	118,441,454	3,049,460	121,490,914
5. Burlington City	30,476,050	115,338,900	145,814,950	....	145,814,950	5,260,384	151,075,334
6. Burlington Township	51,814,000	132,773,845	184,587,845	....	184,587,845	2,116,957	186,704,802
7. Chesterfield Township	14,291,400	49,755,500	64,046,900	....	64,046,900	1,422,141	65,469,041
8. Cinnaminson Township	94,104,350	294,571,684	388,676,034	....	388,676,034	5,033,567	393,709,601
9. Delanco Township	17,791,600	50,464,500	68,256,100	....	68,256,100	493,125	68,749,225
10. Delran Township	62,469,700	199,459,350	261,929,050	124,300	261,804,750	3,011,755	264,816,505
11. Eastampton Township	10,022,340	32,694,150	42,716,490	....	42,716,490	511,146	43,227,636
12. Edgewater Park Township	24,003,610	71,068,865	95,072,475	42,040	95,030,435	813,111	95,843,546
13. Evesham Township	158,057,990	370,971,510	529,029,500	....	529,029,500	8,530,903	537,560,403
14. Fieldsboro Boro	1,079,950	4,717,160	5,797,110	....	5,797,110	50,391	5,847,501
15. Florence Township	29,598,875	108,978,880	138,577,755	992,580	137,585,175	2,024,856	139,610,031
16. Hainesport Township	25,372,800	54,481,600	79,854,400	145,100	79,709,300	1,225,190	80,934,490
17. Lumberton Township	21,483,475	63,322,500	84,805,975	139,600	84,666,375	941,297	85,607,672
18. Mansfield Township	18,460,930	43,190,400	61,651,330	....	61,651,330	2,117,016	63,768,346
19. Maple Shade Township	86,229,700	265,642,850	335,872,550	....	351,872,550	2,377,740	354,250,290
20. Medford Township	101,152,550	249,006,400	350,158,950	....	350,158,950	4,400,661	354,559,611
21. Medford Lakes Boro	38,160,300	90,176,900	128,337,200	....	128,337,200	627,471	128,964,671
22. Moorestown Township*	207,853,900	449,246,100	657,100,000	1,617,100	655,482,900	17,822,007	673,304,907
23. Mount Holly Township	24,489,350	85,334,780	109,824,130	....	109,824,130	5,344,724	115,168,854
24. Mount Laurel Township	103,703,380	319,047,905	422,751,285	....	422,751,285	4,318,325	427,069,610
25. New Hanover Township†	3,476,700	10,466,600	13,943,300	....	13,943,300	4,274,091	18,217,391

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984 (Continued)

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Partial Exemptions	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
26. North Hanover Township	13,036,510	35,388,220	48,424,730	....	48,424,730	840,079	49,264,809
27. Palmyra Boro	17,605,950	58,722,400	76,328,350	....	76,328,350	602,561	76,930,911
28. Pemberton Boro*	3,686,435	15,468,950	19,155,385	....	19,155,385	841,499	19,996,884
29. Pemberton Township	73,150,725	198,339,700	271,490,425	25,100	271,465,325	5,459,328	276,924,653
30. Riverside Township	24,155,100	85,217,800	109,372,900	....	109,372,900	3,332,109	112,705,009
31. Riverton Boro	9,663,600	35,328,800	44,992,400	....	44,992,400	402,736	45,395,136
32. Shamong Township†	32,795,700	67,789,500	100,585,200	....	100,585,200	2,441,879	103,027,079
33. Southampton Township†	57,452,730	168,966,575	226,421,305	....	226,421,305	5,130,684	231,551,989
34. Springfield Township	16,487,710	38,507,800	54,995,510	....	54,995,510	1,598,552	56,594,062
35. Tabernacle Township†	45,858,900	94,896,800	140,755,700	....	140,755,700	1,305,933	142,061,633
36. Washington Township†	8,044,600	15,542,000	23,586,600	....	23,586,600	970,207	24,556,807
37. Westhampton Township†	26,223,850	66,047,650	92,271,500	....	92,271,500	1,331,398	93,602,898
38. Willingboro Township†	65,480,450	509,837,000	575,317,450	24,100	575,293,350	6,405,865	581,699,215
39. Woodland Township†	12,948,935	15,119,550	28,068,485	....	28,068,485	881,837	28,950,322
40. Wrightstown Boro†	3,266,550	11,860,300	15 126,850	....	15,126,850	3,269,201	18,396,051
Totals	1,596,545,434	$4,655,134,438	$6,251,679,872	$3,761,880	$6,247,917,992	$112,025,516	$6,359,943,508

*ReValued District
†ReAssessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bass River Township	$4.102	$ 60.23	....	....	$ 19,005,052	$ 47,071,972	$ 282,261.62	....	....
2. Beverly City	2.936	97.71	....	....	1,687,502	39,520,927	236,982.65	....	....
3. Bordentown City	3.396	83.61	$ 3,774	....	13,639,910	70,079,008	420,220.64	....	....
4. Bordentown Township	4.083	65.85	1,992	....	66,021,023	187,513,929	1,124,405.52	....	....
5. Burlington City	1.707	75.55	36,355	....	57,998,988	209,110,677	1,253,907.92	....	....
6. Burlington Township	3.292	71.03	7,111	....	91,187,861	277,899,774	1,666,393.76	....	....
7. Chesterfield Township	2.221	104.32	....	$ 1,142,300	....	64,326,741	385,727.84	....	....
8. Cinnaminson Township	2.552	96.05	....	....	28,276,755	421,986,356	2,530,392.23	....	....
9. Delanco Township	3.130	87.43	7,236	....	15,436,842	84,193,303	504,855.38	....	....
10. Delran Township	2.789	89.65	....	....	37,881,586	302,698,091	1,815,093.99	....	....
11. Eastampton Township	4.235	67.75	176	....	20,943,882	64,171,694	384,798.12	....	....
12. Edgewater Park Township	3.705	69.96	....	....	44,682,348	140,525,894	842,647.22	....	....
13. Evesham Township	2.632	85.58	....	....	93,452,564	631,012,967	3,783,796.06	....	....
14. Fieldsboro Boro	4.017	58.16	....	....	6,471,189	12,318,690	73,867.60	....	....
15. Florence Township	3.289	76.95	3,447	....	57,342,454	196,955,932	1,181,023.40	....	....
16. Hainesport Township	2.818	101.39	185	....	887,311	81,821,986	490,636.05	....	....
17. Lumberton Township	3.056	78.77	157	....	26,640,799	112,248,628	673,085.88	....	....
18. Mansfield Township	2.285	89.83	....	....	8,432,388	72,200,734	432,943.33	....	....
19. Maple Shade Township	2.486	100.39	2,656	....	3,091,848	357,344,794	2,142,776.61	....	....
20. Medford Township	3.758	62.11	....	....	217,302,804	571,862,415	3,429,106.64	....	....
21. Medford Lakes Boro	2.389	104.95	....	5,797,185	....	123,167,486	738,559.54	....	....
22. Moorestown Township	2.463	98.87	1,790	....	26,314,195	699,620,892	4,195,195.52	....	....
23. Mount Holly Township	4.256	70.25	13,497	....	51,918,504	167,100,855	1,002,000.89	....	....
24. Mount Laurel Township	3.359	69.04	....	....	196,170,815	623,240,425	3,737,188.91	....	....
25. New Hanover Township	2.248	103.15	....	261,910	....	17,955,481	107,667.96	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. North Hanover Township	1.920	83.78	....	....	10,613,959	59,878,768	359,056.09	....	....
27. Palmyra Boro	4.569	57.96	102	....	57,353,427	134,284,440	805,221.07	....	....
28. Pemberton Boro	2.574	115.99	....	2,274,915	....	17,721,969	106,267.73	....	....
29. Pemberton Township	3.093	83.11	1,057	....	57,045,640	333,971,350	2,002,620.46	....	....
30. Riverside Township	2.677	88.36	8,375	....	22,066,047	134,779,431	808,189.22	....	....
31. Riverton Boro	3.776	70.27	....	....	19,595,884	64,991,020	389,711.11	....	....
32. Shamong Township	2.433	96.40	....	....	4,297,919	107,324,998	643,561.90	....	....
33. Southampton Township	1.815	103.50	....	5,464,902	....	226,087,087	1,355,704.99	....	....
34. Springfield Township	2.608	81.55	....	....	14,314,432	70,908,494	425,194.56	....	....
35. Tabernacle Township	2.205	99.10	....	....	1,949,063	144,010,696	863,543.43	....	....
36. Washington Township	2.368	80.95	....	....	6,664,568	31,221,375	187,215.35	....	....
37. Westampton Township	2.795	99.39	....	....	2,126,670	95,729,568	574,031.25	....	....
38. Willingboro Township	2.980	102.15	....	7,239,374	....	574,459,841	3,444,681.80	....	....
39. Woodland Township	1.876	84.99	260	....	5,205,110	34,155,692	204,810.65	....	....
40. Wrightstown Boro	2.451	102.08	....	....	383,795	18,779,846	112,611.42	....	....
Totals	....	....	$88,170	$22,180,586	$1,286,403,134	$7,624,254,226	$45,717,956.31	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township	$ 437.26	....	$ 281,824.36	$ 15,731.94	....	$ 392,881.00	PL $ 435,533.99	....	....
2. Beverly City	103.03	....	236,879.62	13,208.30	....	654,691.00	....	....	....
3. Bordentown City	199.12	....	420,021.52	23,421.13	....	....	B 1,133,998.31	....	....
4. Bordentown Township	20,123.50	....	1,104,282.02	62,669.09	....	....	B 3,006,078.67	....	....
5. Burlington City	1,383.29	....	1,252,524.63	69,886.94	....	1,255,582.00	....	....	....
6. Burlington Township	15,694.57	....	1,650,699.19	92,876.97	....	4,229,600.88	....	....	....
7. Chesterfield Township	645.66	....	385,082.18	21,498.66	....	465,095.75	N 520,014.84	....	....
8. Cinnaminson Township	36,285.44	....	2,494,106.79	141,032.19	....	6,855,995.75	....	....	....
9. Delanco Township	1,083.30	....	503,772.08	28,138.27	....	1,261,487.00	....	....	....
10. Delran Township	16,383.27	....	1,798,710.72	101,164.82	....	4,479,134.00	....	....	....
11. Eastampton Township	....	....	384,798.12	21,446.84	....	752,656.00	RV 497,580.87	....	....
12. Edgewater Park Township	6,113.15	....	836,534.07	46,965.20	....	1,930,408.50	....	....	....
13. Evesham Township	17,491.14	....	3,766,304.92	210,891.03	....	5,508,611.50	L 3,529,239.85	....	....
14. Fieldsboro Boro	....	....	73,867.60	4,117.03	....	136,223.00	....	....	....
15. Florence Township	291.96	....	1,180,731.44	65,824.70	....	2,656,043.50	....	....	....
16. Hainesport Township	4,560.48	....	486,075.57	27,345.75	....	918,879.64	RV 613,034.51	....	....
17. Lumberton Township	214.87	....	672,871.01	37,514.65	....	1,009,637.00	RV 818,588.36	....	....
18. Mansfield Township	2,320.68	....	430,622.65	24,130.23	....	439,237.00	N 562,957.18	....	....
19. Maple Shade Township	24,538.15	....	2,118,238.46	119,428.31	....	4,540,579.25	....	....	....
20. Medford Township	17,395.50	....	3,411,711.14	191,122.31	....	5,125,350.00	L 3,030,626.43	....	....
21. Medford Lakes Boro	112.90	....	738,446.64	41,163.84	....	1,009,073.07	L 805,797.46	....	....
22. Moorestown Township	3,693.83	....	4,191,501.69	....	....	9,837,133.00	....	....	....
23. Mount Holly Township	706.16	....	1,001,294.73	55,846.83	....	1,663,835.50	RV 1,231,192.89	....	....
24. Mount Laurel Township	23,035.14	....	3,714,153.77	....	....	6.281,052.00	L 3,024,005.02	....	....
25. New Hanover Township	254.75	....	107,413.21	6,000.91	....	....	NHW 274,201.00	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
26. North Hanover Township	933.96	....	358,122.13	20,012.10	....	270,918.00	N 296,633.99	....	....
27. Palmyra Boro	1,365.79	....	803,855.28	44,879.24	....	1,935,039.00	....	....	....
28. Pemberton Boro	....	....	106,267.73	5,922.86	....	292,509.00	....	....	....
29. Pemberton Township	3,277.45	....	1,999,343.01	111,616.67	....	4,288,861.37	....	....	....
30. Riverside Township	6,365.61	....	801,823.61	45,044.67	....	1,883,128.00	....	....	....
31. Riverton Boro	91.16	....	389,619.95	21,720.67	....	965,985.00	....	....	....
32. Shamong Township	571.35	....	642,990.55	35,869.12	....	1,318,058.81	L 508,753.55	....	....
33. Southampton Township	203.81	....	1,355,501.18	75,560.63	....	1,672,371.50	L 1,097,207.34	....	....
34. Springfield Township	929.39	....	424,265.17	23,698.35	....	433,619.00	N 529,928.99	....	....
35. Tabernacle Township	658.74	....	862,884.69	48,129.86	....	1,412,134.00	L 647,323.35	....	....
36. Washington Township	14,282.72	....	172,932.63	10,434.51	....	398,037.96	....	....	....
37. Westampton Township	488.18	....	573,543.07	31,993.81	....	1,026,456.00	RV 663,425.14	....	....
38. Willingboro Township	3,239.92	....	3,441,441.88	....	....	9,823,946.00	....	....	....
39. Woodland Township	11,772.64	....	193,038.01	11,415.18	....	305,634.00	....	....	....
40. Wrightstown Boro	707.27	....	111,904.15	6,276.39	....	....	NHW 286,790.00	....	....
Totals	$237,955.14	....	$45,480,001.17	$1,914,000.00	....	$87,429,883.98	$23,512,911.74	....	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$ 4,140,076.98
L—Lenape Regional High School	$12,642,953.00
N—Northern Burlington County Regional High School	$ 1,909,535.00
NHW—New Hanover-Wrightstown School District	$ 560,991.00
PL—Pinelands Regional High School	$ 435,533.99
RV—Rancocas Valley Regional High School	$ 3,823,821.77

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bass River Township	$ 25,300.00	$ 1,151,271.29	$ 10,696,000	$ 133,150.00	$ 175,000.00	$ 150,000.00	$ 458,150.00	$ 17,500.00	$ 5,800.00
2. Beverly City	205,666.00	1,110,444.92	5,136,600	144,000.00	360,624.00	80,000.00	584,624.00	30,750.00	9,150.00
3. Bordentown City	339,000.00	1,916,440.96	11,816,700	227,000.00	614,600.00	95,400.00	937,000.00	33,175.00	12,150.00
4. Bordentown Township	786,945.00	4,959,974.78	26,554,310	344,900.00	1,187,700.00	95,800.00	1,628,400.00	41,750.00	33,300.00
5. Burlington City	....	2,577,993.57	45,893,425	1,212,462.00	8,427,608.00	60,000.00	9,700.070.00	127,236.00	34,150.00
6. Burlington Township	173,060.00	6,146,237.04	23,050,500	1,911,853.00	4,404,050.00	175,000.00	6,490,903.00	44,750.00	41,650.00
7. Chesterfield Township	62,220.25	1,453,911.68	124,196,100	206,841.00	449,666.22	35,000.00	691,507.22	13,250.00	9,100.00
8. Cinnaminson Township	552,871.92	10,044,006.65	28,886,400	630,554.00	2,402,243.98	161,000.00	3,193,797.98	58,225.00	74,600.00
9. Delanco Township	358,000.00	2,151,397.35	3,146,500	176,000.00	575,221.00	100,796.00	852,017.00	35,127.00	16,650.00
10. Delran Township	1,006,400.00	7,385,409.54	11,338,900	300,000.00	1,323,100.00	100,000.00	1,723,100.00	62,750.00	51,900.00
11. Eastampton Township	173,831.72	1,830,313.55	5,616,450	170,000.00	472,299.46	80,000.00	722,299.46	12,200.00	10,850.00
12. Edgewater Park Township	737,000.00	3,550,907.77	6,306,700	240,000.00	712,305.00	103,607.00	1,055,912.00	26,000.00	29,300.00
13. Evesham Township	1,128,900.00	14,143,947.30	54,006,300	1,346,835.00	2,995,372.00	300,000.00	4,642,207.00	60,500.00	67,800.00
14. Fieldsboro Boro	20,631.00	234,838.63	368,350	26,230.00	118,898.00	22,000.00	167,128.00	5,250.00	1,650.00
15. Florence Township	688,277.15	4,590,876.79	15,642,940	634,118.40	1,407,634.30	203,000.00	2.244,752.70	118,550.00	38,150.00
16. Hainesport Township	234,710.00	2,280,045.47	4,491,600	200,000.00	445,290.00	225,000.00	870,290.00	33,850.00	13,100.00
17. Lumberton Township	77,000.00	2,615,611.02	7,306,700	730,000.00	1,005,000.00	150,000.00	1,885,000.00	21,250.00	16,450.00
18. Mansfield Township	....	1,456,947.06	9,606,300	351,541.00	688,887.00	55,500.00	1,095,928.00	18,750.00	8,550.00
19. Maple Shade Township	2,027,000.00	8,805,246.02	23,953,400	300,000.00	1,684,000.00	200,000.00	2,184,000.00	196,500.00	65,100.00
20. Medford Township	1,564,263.52	13,323,073.40	45,739,200	1,025,000.00	2,200,979.00	329,354.97	3,555,333.97	34,650.00	52,050.00
21. Medford Lakes Boro	485,440.15	3,079,921.17	5,172,700	251,463.58	491,913.47	67,200.00	810,577.05	13,250.00	18,250.00
22. Moorestown Township	2,551,826.00	16,580,460.69	61,553,000	645,807.00	2,882,503.00	449,282.00	3,977,592.00	79,750.00	58,950.00
23. Mount Holly Township	949,000.00	4,901,169.95	31,843,400	344.718.00	1,359,301.00	175,000.00	1,879,019.00	65,500.00	40,100.00
24. Mount Laurel Township	1,323,000.00	14,342,210.79	20,367,440	979,650.33	2,998,277.74	478,000.00	4,455,928.07	42,650.00	63,750.00
25. New Hanover Township	21,860.87	409,475.99	674,714,500	431,248.09	470,416.65	14,000.00	915,664.74	3,000.00	2,500.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. North Hanover Township	....	945,686.22	33,670,970	308,000.00	869,718.10	25,000.00	1,202,718.10	8,500.00	8,800.00
27. Palmyra Boro	730,668.52	3,514,442.04	14,679,150	150,000.00	773,880.79	106,000.00	1,029,880.79	65,750.00	29,250.00
28. Pemberton Boro	110,000.00	514,699.59	4,016,550	55,000.00	100,000.00	50,000.00	205,000.00	6,000.00	2,950.00
29. Pemberton Township	2,162,717.16	8,562,538.21	99,910,921	984,700.00	2,928,304.03	650,000.00	4,563,004.03	84,250.00	115,050.00
30. Riverside Township	286,400.00	3,016,396.28	14,161,500	770,600.00	750,000.00	100,000.00	1,620,600.00	122,000.00	28,300.00
31. Riverton Boro	336,722.75	1,714,048.37	8,590,950	74,425.02	456,360.87	24,500.00	555,285.89	17,425.00	112,250.00
32. Shamong Township	....	2,505,672.03	24,783,050	241,085.43	382,115.76	160,000.00	783,201.19	10,500.00	10,850.00
33. Southampton Township	....	4,200,640.65	5,041,200	800,000.00	833,656.76	86,500.00	1,720,156.76	136,500.00	44,750.00
34. Springfield Township	64,026.60	1,475,538.11	3,991,500	270,000.00	367,799.18	90,000.00	727,799.18	16,820.00	9,250.00
35. Tabernacle Township	161,258.75	3,131,730.65	16,846,950	479,476.99	514,841.77	150,000.00	1,144,318.76	14,963.00	17,000.00
36. Washington Township	....	581,405.10	17,506,700	115,000.00	83,075.00	35,000.00	233,075.00	11,000.00	2,700.00
37. Westampton Township	320,048.83	2,615,466.85	31,023,250	245,000.00	718,511.67	70,000.00	1,033,511.67	7,475.00	19,650.00
38. Willingboro Township	4,066,591.00	17,331,978.88	63,191,230	1,000,000.00	3,938,804.00	400,000.00	5,338,804.00	50,750.00	146,550.00
39. Woodland Township	32,731.85	542,819.04	23,506,190	68,000.00	510,062.70	60,000.00	638,062.70	7,500.00	4,600.00
40. Wrightstown Boro	45,890.12	450,860.66	5,025,295	76,194.36	186,062.07	29,000.00	291,256.43	1,250.00	1,450.00
Totals	$23,809,259.17	$182,146,056.06	$1,623,349,821	$18,600,853.20	$53,266,082.52	$5,940,939.97	$77,807,875.69	$1,756,846.00	$1,228,400.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..	$19,425,192.83
Rate per $100 to be applied to Col. II for apportionment of County Taxes	0.59963840
Rate per $100 to be applied to Col. II for apportionment of Library Taxes	0.03342103

(County Percentage Level of Taxable Value of Real Property in Effect—100%).

Net County Taxes apportioned (12.A.III)	$45,480,001.17
*Adjustments (Net Total—12.A.III)	$ 237,955.14
Total County Taxes Apportioned (including adjustments—Total 12.A.III)	$45,717,956.31

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes apportioned

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1984

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Audubon Boro	$ 24,433,150	$ 71,701,400	$ 96,134,550	....	$ 96,134,550	$ 624,156	$ 96,758,706
2. Audubon Park	499,000	3,299,600	3,798,600	....	3,798,600	85,107	3,883,707
3. Barrington Boro	13,544,354	56,402,315	69,946,669	$ 2,055,926	67,890,743	631,882	68,522,625
4. Bellmawr Boro	42,052,200	125,521,750	167,573,950	....	167,573,950	1,669,788	169,243,738
5. Berlin Boro	22,946,007	68,298,173	91,244,180	167,063	91,077,117	4,094,333	95,171,450
6. Berlin Twp.	17,284,400	43,904,700	61,189,100	417,500	60,771,600	618,993	61,390,593
7. Brooklawn Boro	6,276,200	20,460,900	26,737,100	62,000	26,675,100	493,968	27,169,068
8. Camden City	35,610,021	192,066,254	227,676,275	....	227,676,275	33,542,839	261,219,114
9. Cherry Hill Twp.	328,972,485	889,658,360	1,218,630,845	....	1,218,630,845	14,097,318	1,232,728,163
10. Chesilhurst Boro	4,659,450	10,651,949	15,311,399	26,225	15,285,174	244,472	15,529,646
11. Clementon Boro	14,438,290	44,245,775	58,684,065	619,010	58,065,055	968,389	59,033,444
12. Collingswood Boro	53,579,550	205,001,400	258,580,950	....	258,580,950	6,795,444	265,376,394
13. Gibbsboro	9,471,200	21,294,500	30,765,700	....	30,765,700	803,063	31,568,763
14. Gloucester City	32,188,900	91,791,700	123,980,600	330,500	123,650,100	4,214,435	127,864,535
15. Gloucester Twp.	124,567,368	386,624,267	511,191,635	15,300	511,176,335	6,805,658	517,981,993
16. Haddon Twp.	53,449,950	174,950,050	228,400,000	2,799,350	225,600,650	1,567,051	227,167,701
17. Haddonfield Boro	123,668,200	310,121,700	433,789,900	....	433,789,900	13,625,123	447,415,023
18. Haddon Heights Boro	22,429,600	78,910,900	101,340,500	494,100	100,846,400	883,394	101,729,794
19. Hi-Nella Boro	829,232	3,549,800	4,379,032	28,900	4,350,132	38,758	4,388,890
20. Laurel Springs Boro	9,018,300	35,173,700	44,192,000	460,500	43,731,500	9,267,800	52,999,300
21. Lawnside Boro	7,225,700	32,610,683	39,836,383	108,300	39,728,083	335,771	40,063,854
22. Lindenwoid Boro	41,345,525	131,717,050	173,062,575	619,400	172,443,175	1,998,524	174,441,699
23. Magnolia Boro	13,759,443	38,771,887	52,531,330	....	52,531,330	390,694	52,922,024
24. Merchantville Boro	21,966,500	68,355,500	90,322,000	235,800	90,086,200	10,540,372	100,626,572
25. Mt. Ephraim Boro	9,478,555	32,317,800	41,795,735	173,750	41,621,985	401,230	42,023,215
26. Oaklyn Boro	10,009,200	37,080,800	47,090,000	....	47,090,000	265,531	47,355,531
27. Pennsauken	130,531,500	409,017,700	539,549,200	....	539,549,200	5,300,680	544,849,880
28. Pine Hill Boro	24,126,550	64,565,550	88,692,100	....	88,692,100	1,006,531	89,698,631
29. Pine Valley	718,700	1,148,500	1,867,200	....	1,867,200	78,977	1,946,177
30. Runnemede Boro	22,430,700	71,984,400	94,415,100	....	94,415,100	1,481,995	95,897,095
31. Somerdale Boro	6,668,880	32,597,710	39,266,590	420,475	38,846,115	361,277	39,207,392
32. Stratford Boro	28,404,700	71,405,500	99,810,200	....	99,810,200	1,325,092	101,135,292
33. Tavistock Boro	696,900	1,512,400	2,209,300	....	2,209,300	6,456	2,215,756
34. Voorhees Twp.	78,754,400	253,570,725	332,325,125	72,600	332,252,525	3,476,029	335,728,554
35. Waterford Twp.	40,678,205	94,697,950	135,376,155	611,750	134,764,405	1,994,731	136,759,136
36. Winslow Twp.	80,702,450	192,397,700	273,100,150	520,600	272,579,550	12,880,381	285,459,931
37. Woodlynne Boro	3,783,650	11,794,900	15,578,550	....	15,578,550	89,334	15,667,884
Totals	$1,461,199,415	$4,379,175,328	$5,840,374,743	$10,239,049	$5,830,135,694	$143,005,576	$5,973,141,270

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1984 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Audubon Boro	$6.14	$ 55.38	....	....	$ 81,917,646	$ 178,676,352	$ 2,118,765.00	....	....
2. Audubon Park	5.580	100.98	....	....	136,985	4,020,692	47,678.00	....	....
3. Barrington Boro	6.715	53.84	$ 4,115	....	65,192,235	133,718,975	1,585,655.00	....	....
4. Bellmawr Boro	4.449	76.99	29,882	....	53,149,806	222,423,426	2,637,523.00	....	....
5. Berlin Boro	4.166	70.68	5,479	....	39,911,544	135,088,473	1,601,894.00	....	....
6. Berlin Twp.	4.761	68.33	....	....	28,607,984	89,998,577	1,067,213.00	....	....
7. Brooklawn Boro	3.439	85.74	....	....	5,412,653	32,581,721	386,358.00	....	....
8. Camden City	13.534	51.05	2,453,003	....	266,714,139	530,386,256	6,289,381.00	....	....
9. Cherry Hill Twp.	5.406	62.15	....	....	778,453,190	2,011,181,353	23,848,820.00	....	....
10. Chesilhurst Boro	4.476	75.06	....	....	5,242,835	20,772,481	246,322.00	....	....
11. Clementon Boro	4.491	76.15	....	....	19,256,410	78,289,854	928,370.00	....	....
12. Collingswood Boro	3.097	106.78	....	$12,815,630	....	252,560,764	2,994,894.00	....	....
13. Gibbsboro	4.816	64.15	....	....	19,083,641	50,652,404	600,642.00	....	....
14. Gloucester City	4.079	75.00	10,466	....	54,174,164	182,049,165	2,158,760.00	....	....
15. Gloucester Twp.	4.991	63.89	....	....	293,831,036	811,813,029	9,626,572.00	....	....
16. Haddon Twp.	4.246	74.68	1,270	....	79,994,283	307,163,254	3,642,377.00	....	....
17. Haddonfield Boro	2.964	101.19	....	1,509,545	....	445,905,478	5,287,599.00	....	....
18. Haddon Heights Boro	5.521	56.96	6,580	....	77,671,773	179,408,147	2,127,442.00	....	....
19. Hi-Nella Boro	8.608	31.59	....	....	9,563,413	13,952,303	165,448.00	....	....
20. Laurel Springs Boro	2.80	114.38	....	5,122,407	....	47,876,893	567,730.00	....	....
21. Lawnside Boro	4.41	80.31	....	....	11,036,657	51,100,511	605,956.00	....	....
22. Lindenwold Boro	4.467	71.37	32	....	69,961,913	244,403,644	2,898,166.00	....	....
23. Magnolia Boro	4.759	71.06	....	....	22,419,810	75,341,834	893,412.00	....	....
24. Merchantville Boro	2.962	123.14	2,113	16,094,560	....	84,534,125	1,002,415.00	....	....
25. Mt. Ephraim Boro	6.15	48.33	36	....	45,554,946	87,578,197	1,038,512.00	....	....
26. Oaklyn Boro	4.872	65.90	6,214	....	25,192,141	72,553,886	860,352.00	....	....
27. Pennsauken	4.534	70.51	130,664	....	260,762,390	805,742,934	9,554,592.00	....	....
28. Pine Hill Boro	4.085	82.32	....	....	19,338,764	109,037,395	1,292,978.00	....	....
29. Pine Valley	3.834	123.49	....	334,505	....	1,611,672	19,111.00	....	....
30. Runnemede Boro	4.864	64.90	....	....	53,259,291	149,156,386	1,768,714.00	....	....
31. Somerdale Boro	7.093	47.08	....	....	44,916,394	84,123,786	997,550.00	....	....
32. Stratford Boro	4.066	70.97	....	....	42,861,756	143,997,048	1,707,534.00	....	....
33. Tavistock Boro	1.531	100.00	....	....	116,274	2,332,030	27,653.00	....	....
34. Voorhees Twp.	4.361	65.20	....	....	182,717,709	518,446,263	6,147,795.00	....	....
35. Waterford Twp.	3.736	79.51	360	....	35,720,040	172,479,536	2,045,282.00	....	....
36. Winslow Twp.	3.413	76.84	5,937	....	89,560,567	375,026,435	4,447,108.00	....	....
37. Woodlynne Boro	7.682	55.45	....	....	12,735,760	28,403,644	336,814.00	....	....
Totals	....	....	$2,656,151	$35,876,647	$2,794,468,149	$8,734,388,923	$103,573,387.00	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49: R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Boro	$ 5,821.00	....	$ 2,112,944.00	....	....	$ 3,159,916.75	....	....	....
2. Audubon Park	95.00	....	47,583.00	$ 1,088.00	....	77,935.00	....	....	....
3. Barrington Boro	8,730.00	....	1,576,925.00	36,179.00	....	2,013,209.52	....	....	....
4. Bellmawr Boro	6,569.00	....	2,630,954.00	60,178.00	....	2,189,482.50	B$ 1,365,526.14	....	....
5. Berlin Boro	9,987.00	....	1,591,907.00	36,549.00	....	1,135,862.83	E 753,725.94	....	....
6. Berlin Twp.	5,749.00	....	1,061,464.00	24,350.00	....	750,678.00	L 707,492.92	....	....
7. Brooklawn Boro	793.00	....	385,565.00	8,815.00	....	412,245.00	....	....	....
8. Camden City	170,968.00	....	6,118,413.00	....	....	9,871,906.00	....	....	....
9. Cherry Hill Twp.	454,414.00	....	23,394,406.00	....	....	38,067,339.25	....	....	....
10. Chesilhurst Boro	445.00	....	245,877.00	5,620.00	....	221,471.50	L 162,636.04	....	....
11. Clementon Boro	3,338.00	....	925,032.00	21,182.00	....	631,706.50	L 586,330.43	....	....
12. Collingswood Boro	23,513.00	....	2,971,381.00	....	....	3,653,265.07	....	....	....
13. Gibbsboro	1,366.00	....	599,276.00	13,704.00	....	453,085.00	E 278,013.39	....	....
14. Gloucester City	6,261.00	....	2,152,499.00	....	....	2,218,914.00	....	....	....
15. Gloucester Twp.	50,114.00	....	9,576,458.00	219,643.00	....	8,506,261.85	B 3,738,093.63	....	....
16. Haddon Twp.	44,392.00	....	3,597,985.00	83,105.00	....	4,651,604.00	....	....	....
17. Haddonfield Boro	43,612.00	....	5,243,987.00	....	....	6,423,914.58	....	....	....
18. Haddon Heights Boro	5,011.00	....	2,122,431.00	....	....	2,506,311.00	....	....	....
19. Hi-Nella Boro	14,762.00	....	150,686.00	3,775.00	....	136,719.50	....	....	....
20. Laurel Springs Boro	1,405.00	....	566,325.00	12,953.00	....	606,834.00	....	....	....
21. Lawnside Boro	1,273.00	....	604,683.00	13,826.00	....	917,049.28	....	....	....
22. Lindenwold Boro	11,303.00	....	2,886,863.00	66,125.00	....	1,544,346.50	L 1,857,747.40	....	....
23. Magnolia Boro	1,694.00	....	891,718.00	20,384.00	....	720,285.00	S 446,674.02	....	....
24. Merchantville Boro	1,690.00	....	1,000,725.00	22,871.00	....	1,252,395.50	....	....	....
25. Mt. Ephraim Boro	5,041.00	....	1,033,471.00	23,695.00	....	1,079,332.00	....	....	....
26. Oaklyn Boro	1,904.00	....	858,448.00	19,630.00	....	1,024,921.00	....	....	....
27. Pennsauken	35,018.00	....	9,519,574.00	....	....	11,905,513.00	....	....	....
28. Pine Hill Boro	2,666.00	....	1,290,312.00	29,503.00	....	887,428.00	L 807,121.67	....	....
29. Pine Valley	38.00	....	19,073.00	436.00	....	....	....	....	....
30. Runnemede Boro	12,324.00	....	1,756,390.00	....	....	1,504,556.01	B 827,429.23	....	....
31. Somerdale Boro	3,532.00	....	994,018.00	22,760.00	....	724,729.00	S 508,330.63	....	....
32. Stratford Boro	3,730.00	....	1,703,804.00	....	....	1,293,003.16	S 812,912.35	....	....
33. Tavistock Boro	24.00	....	27,629.00	632.00	....	....	....	....	....
34. Voorhees Twp.	47,564.00	....	6,100,231.00	140,270.00	....	4,801,857.75	E 2,631,755.15	....	....
35. Waterford Twp.	6,577.00	....	2,038,705.00	....	....	1,468,116.70	L 1,134,941.39	....	....
36. Winslow Twp.	15,715.00	....	4,431,393.00	101,466.00	....	2,611,209.85	L 2,592,535.15	....	....
37. Woodlynne Boro	1,682.00	....	335,132.00	7,685.00	....	471,684.00	....	....	....
Totals	$1,009,120.00	....	$102,564,267.00	$996,424.00	....	$119,895,088.60	$19,211,265.48	....	....

B—Black Horse Regional .... $ 5,931,049.00
E—Eastern 3,663,494.48
L—Lower 7,866,788.75
Less Calendar Yr. 17,983.75 7,848,805.00
S—Sterling 1,767,917.00
$19,211,265.48

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Audubon Boro	$ 666,913.17	$ 5,939,773.92	$ 13,413,500	$ 419,000.00	$ 1,186,431.98	$ 112,000.00	$ 1,717,431.98	$ 127,750.00	$ 40,300.00
2. Audubon Park	90,000.00	216,606.00	993,700	44,400.00	67,786.00	....	112,186.00	....	....
3. Barrington Boro	973,400.00	4,599,713.52	22,451,100	200,000.00	806,600.00	120,000.00	1,126,600.00	65,500.00	33,550.00
4. Bellmawr Boro	1,281,175.00	7,527,315.64	23,972,100	270,000.00	1,379,825.00	245,000.00	1,894,825.00	121,000.00	54,600.00
5. Berlin Boro	444,857.69	3,962,902.46	17,752,420	125,000.00	787,602.76	132,000.00	1,044,602.76	40,750.00	21,200.00
6. Berlin Twp.	377,017.52	2,921,002.44	6,113,850	62,000.00	1,085,336.84	233,000.00	1,380,336.84	48,500.00	16,700.00
7. Brooklawn Boro	127,000.00	933,625.00	6,083,100	140,000.00	356,000.00	25,000.00	521,000.00	37,500.00	9,050.00
8. Camden City	19,358,179.48	35,348,498.48	166,141,778	....	26,114,177.02	2,801,000.00	28,915,177.02	736,500.00	83,550.00
9. Cherry Hill Twp.	5,153,000.00	66,614,745.25	302,040,708	3,500,000.00	8,954,842.94	1,400,000.00	13,854,842.94	240,250.00	258,650.00
10. Chesilhurst Boro	58,923.11	694,527.65	2,490,600	42,465.00	256,628.36	130,000.00	429,093.36	12,000.00	3,100.00
11. Clementon Boro	485,400.00	2,649,650.93	7,431,635	320,000.00	381,600.00	170,000.00	871,600.00	52,750.00	15,450.00
12. Collingswood Boro	1,592,000.00	8,216,646.07	32,937 300	335,000.00	1,163,000.00	300,000.00	1,798,000.00	174,250.00	47,150.00
13. Gibbsboro	175,220.00	1,519,298.39	2,122,000	204,340.00	232,130.00	29,600.00	466,070.00	17,500.00	11,800.00
14. Gloucester City	842,166.99	5,213,579.99	19,478,600	540,000.00	2,893,263.16	620,000.00	4,053,263.16	189,750.00	41,100.00
15. Gloucester Twp.	3,798,821.93	25,839,278.41	110,620,250	723,500.00	4,460,970.67	1,500,000.00	6,684,470.67	230,000.00	136,100.00
16. Haddon Twp.	1,310,000.00	9,642,694.00	32,567,650	175,000.00	1,504,349.27	210,000.00	1,889,349.27	181,750.00	66,450.00
17. Haddonfield Boro	1,584,000.00	13,251,901.58	66,516,700	891,000.00	1,282,000.00	172,000.00	2,345,000.00	76,250.00	52,000.00
18. Haddon Heights Boro	986,400.00	5,615,142.00	22,054,530	214,000.00	1,028,600.00	60,000.00	1,302,600.00	83,500.00	38,300.00
19. Hi-Nella Boro	86,500.00	377,680.50	3,234,350	90,000.00	154,000.00	10,000.00	254,000.00	4,000.00	2,800.00
20. Laurel Springs Boro	297,000.00	1,483,112.00	2,437,900	154,000.00	180,000.00	25,000.00	359,000.00	20,750.00	8,900.00
21. Lawnside Boro	230,647.00	1,766,205.28	3,927,200	300,000.00	476,976.00	100,000.00	876,976.00	26,000.00	8,200.00
22. Lindenwold Boro	1,435,000.00	7,790,081.90	20,967,050	480,000.00	1,485,000.00	250,000.00	2,215,000.00	78,000.00	39,350.00
23. Magnolia Boro	438,000.00	2,517,061.02	6,994,134	200,000.00	452,000.00	60,000.00	712,000.00	46,000.00	18,900.00
24. Merchantville Boro	703,100.00	2,979,091.50	8,544,000	124,000.00	732,300.00	46,000.00	902,300.00	27,500.00	11,900.00
25. Mt. Ephraim Boro	447,000.00	2,583,498.00	2,988,150	238,000.00	437,000.00	40,000.00	715,000.00	93,250.00	23,000.00
26. Oaklyn Boro	403,000.00	2,305,999.00	4,838,500	166,500.00	384,500.00	34,000.00	585,000.00	68,000.00	17,000.00
27. Pennsauken	3,269,000.00	24,694,087.00	65,008,850	1,225,000.00	8,562,000.00	850,000.00	10,637,000.00	393,250.00	138,550.00
28. Pine Hill Boro	648,500.00	3,662,864.67	23,417,900	355,773.10	843,891.64	150,000.00	1,349,664.74	55,000.00	22,000.00
29. Pine Valley	55,063.00	74,572.00	....	6,800.00	3,670.00	....	10,470.00	....	....
30. Runnemede Boro	575,000.00	4,663,375.24	14,102,200	341,000.00	802,000.00	165,000.00	1,308,000.00	117,500.00	42,400.00
31. Somerdale Boro	530,000.00	2,779,837.63	5,461,909	125,000.00	510,000.00	65,000.00	700,000.00	49,000.00	24,500.00
32. Stratford Boro	301,383.17	4,111,102.68	20,137,800	200,000.00	674,502.12	60,000.00	934,502.12	40,750.00	38,000.00
33. Tavistock Boro	5,636.00	33,897.00	312,500	2,421.46	3,517.54	....	5,939.00	....	....
34. Voorhees Twp.	956,900.00	14,631,013.90	39,197,600	1,050,000.00	1,661,000.00	360,000.00	3,071,000.00	31,250.00	34,200.00
35. Waterford Twp.	466,300.00	5,108,063.09	23,147,000	280,800.00	1,443,900.00	200,000.00	1,924,700.00	61,500.00	28,350.00
36. Winslow Twp.	....	9,736,604.00	90,977,050	1,860,000.00	4,754,887.81	860,000.00	7,474,887.81	157,750.00	53,400.00
37. Woodlynne Boro	388,800.00	1,203,301.00	1,705,100	90,000.00	183,200.00	35,000.00	308,200.00	48,250.00	8,800.00
Totals	$50,541,304.06	$293,208,394.14	$1,192,580,714	$15,494,999.56	$77,685,489.11	$11,569,600.00	$104,750,088.67	$3,726,250.00	$1,449,300.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 42,369,090
Rate per $100 to be applied to Col. II for apportionment of County Taxes	1.18581149
County Library Rate	.027055819
County Library Rate	.02578300
County Health Service Rate	.034976385

Net County Taxes Apportioned (12A III)	$102,564,267
‡Adjustments (Net Total 12A IIb) ±	$ 1,009,120
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$103,573,387

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. **Avalon Boro (R)**	$ 557,166,900	$ 255,525,400	$ 812,692,300	....	$ 812,692,300	$ 3,698,180	$ 816,390,480
2. Cape May City	112,224,300	148,728,200	260,952,500	....	260,952,500	1,829,436	262,781,936
3. Cape May Point Boro	33,795,600	17,089,800	50,885,400	....	50,885,400	71,529	50,956,929
4. **Dennis Township (R)**	51,012,980	66,030,080	117,043,060	$1,000	117,042,060	1,834,907	118,876,967
5. **Lower Township (R)**	204,326,200	398,770,150	603,096,350	....	603,096,350	9,289,079	612,385,429
6. Middle Township	67,578,150	144,915,100	212,493,250	....	212,493,250	5,202,715	217,695,965
7. North Wildwood City	118,840,795	257,432,400	376,273,195	....	376,273,195	1,136,446	377,409,641
8. **Ocean City (R)**	1,102,264,750	707,831,490	1,810,096,240	....	1,810,096,240	8,309,639	1,818,405,879
9. Sea Isle City	314,181,450	189,666,900	503,848,350	....	503,848,350	1,882,852	505,731,202
10. Stone Harbor Boro	298,710,120	151,843,900	450,554,020	....	450,554,020	693,925	451,247,945
11. Upper Township	59,914,870	110,256,880	170,171,750	....	170,171,750	2,585,067	172,756,817
12. West Cape May Boro	8,949,300	26,327,300	35,276,600	....	35,276,600	398,837	35,675,437
13. West Wildwood Boro	9,238,450	18,242,100	27,480,550	....	27,480,550	78,065	27,558,615
14. Wildwood City	183,237,775	213,625,555	396,863,330	....	396,863,330	7,610,858	404,474,188
15. Wildwood Crest Boro	208,899,000	246,295,400	455,194,400	....	455,194,400	1,836,189	457,030,589
16. **Woodbine Boro (R)**	6,690,300	20,658,600	27,348,900	....	27,348,900	1,252,786	28,601,686
Totals	$3,337,030,940	$2,973,239,255	$6,310,270,195	$1,000	$6,310,269,195	$47,710,510	$6,357,979,705

(R) = Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Avalon Boro	$ .813	$ 118.51	....	$ 123,438,109	....	$ 692,952,371	$ 2,819,264.95	....	....
2. Cape May City	1.833	101.41	$11,473	....	$ 1,927,531	264,720,940	1,077,012.65	....	....
3. Cape May Point Boro	.838	103.52	....	1,703,453	....	49,253,476	200,386.93	....	....
4. Dennis Township	1.873	105.28	37	4,924,158	....	113,952,846	463,615.22	....	....
5. Lower Township	1.685	117.95	....	84,420,794	....	527,964,635	2,148,015.15	....	....
6. Middle Township	3.381	69.16	7,971	....	99,135,905	316,839,841	1,289,057.51	....	....
7. North Wildwood City	1.926	95.74	....	....	22,648,601	400,058,242	1,627,630.16	....	....
8. Ocean City	1.220	115.78	16,972	230,649,392	....	1,587,773,459	6,459,829.35	....	....
9. Sea Isle City	1.215	106.41	....	28,847,966	....	476,883,236	1,940,191.35	....	....
10. Stone Harbor Boro	.940	104.44	....	17,116,091	....	434,131,854	1,766,258.08	....	....
11. Upper Township	1.147	54.74	2,345	....	142,388,139	315,147,301	1,282,171.44	....	....
12. West Cape May Boro	1.740	108.34	....	2,432,913	....	33,242,524	135,246.64	....	....
13. West Wildwood Boro	1.957	98.92	....	....	429,716	27,988,331	113,870.05	....	....
14. Wildwood City	2.147	111.86	....	31,857,745	....	372,616,443	1,515,983.67	....	....
15. Wildwood Crest Boro	1.378	109.50	....	31,225,811	....	425,804,778	1,732,379.51	....	....
16. Woodbine Boro	2.173	111.79	93	1,985,355	....	26,616,424	108,288.47	....	....
Totals	....	....	$38,891	$558,601,787	$266,529,892	$6,065,946,701	$24,679,201.13	....	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Boro	$ 1,901.89	....	$ 2,817,363.06	$ 173,121.87	....	$ 918,232.50	....	....	....
2. Cape May City	....	$ 61.71	1,077,074.36	66,184.06	....	694,150.00	$1,476,602.99	....	....
3. Cape May Point Boro	2,238.89	....	198,148.04	12,177.14	....	41,939.24	....	....	....
4. Dennis Township	....	169.17	463,784.39	28,498.80	....	1,734,272.00	....	....	....
5. Lower Township	802.20	....	2,147,212.95	131,942.46	....	2,755,880.50	3,066,438.25	....	....
6. Middle Township	40.39	....	1,289,017.12	79,207.53	....	4,759,543.00	....	....	....
7. North Wildwood City	7,004.81	....	1,620,625.35	99,588.04	....	1,628,257.00	....	....	....
8. Ocean City	5,126.13	....	6,454,703.22	....	....	7,491,885.00	....	$134,200.00	....
9. Sea Isle City	5,023.20	....	1,935,168.15	118,909.51	....	1,289,282.00	....	57,386.25	....
10. Stone Harbor Boro	....	3,841.31	1,770,099.39	108,761.51	....	411,191.00	....	....	....
11. Upper Township	6,596.10	....	1,275,575.34	78,381.98	....	627,737.00	....	....	....
12. West Cape May Boro	144.12	....	135,102.52	8,302.03	....	154,099.00	221,409.76	....	....
13. West Wildwood Boro	122.73	....	113,747.32	6,989.41	....	126,506.50	....	....	....
14. Wildwood City	14,845.66	....	1,501,138.01	92,244.01	....	2,327,936.43	....	104,547.50	....
15. Wildwood Crest Boro	....	113.11	1,732,492.62	106,458.03	....	1,868,359.00	....	....	....
16. Woodbine Boro	1,843.29	....	106,445.18	6,543.01	....	294,414.25	....	....	....
Totals	$45,689.41	$4,185.30	$24,637,697.02	$1,117,309.39	....	$27,123,684.42	$4,764,451.00	$296,133.75	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Avalon Boro	$ 2,730,000.00	$ 6,638,717.43	$ 36,362,200	$ 600,000.00	$ 1,156,679.00	$ 160,000.00	$ 1,916,679.00	$ 19,500	$ 10,200
2. Cape May City	1,503,968.25	4,817,979.66	90,604,200	545,000.00	1,662,006.48	380,000.00	2,587,006.48	43,750	15,400
3. Cape May Point Boro	174,529.03	426,793.45	5,868,700	46,000.00	93,276.18	8,450.00	147,726.18	9,500	1,800
4. Dennis Township	....	2,226,555.19	15,109,300	708,000.00	481,050.00	292,450.00	1,481,500.00	39,250	13,150
5. Lower Township	2,219,200.00	10,320,674.16	43,518,250	236,000.00	1,848,093.73	828,906.27	2,913,000.00	414,000	71,400
6. Middle Township	1,232,770.52	7,360,538.17	53,690,745	450,000.00	2,700,725.83	550,000.00	3,700,725.83	151,250	34,800
7. North Wildwood City	3,919,581.81	7,268,052.20	14,659,470	350,000.00	1,342,197.55	700,000.00	2,392,197.55	90,000	17,900
8. Ocean City	8,110,862.15	22,191,650.37	76,068,900	1,000,000.00	4,949,507.40	765,492.60	6,715,000.00	128,250	50,150
9. Sea Isle City	2,742,116.87	6,142,862.78	37,275,300	190,000.00	1,146,868.13	250,000.00	1,586,868.13	41,000	11,800
10. Stone Harbor Boro	1,950,000.00	4,240,051.90	114,729,800	475,000.00	826,038.00	120,000.00	1,421,038.00	14,500	5,800
11. Upper Township	....	1,981,694.32	7,060,325	2,200,000.00	3,815,134.09	115,400.00	6,130,534.09	52,500	29,450
12. West Cape May Boro	101,657.23	620,570.54	875,550	86,000.00	109,414.97	70,000.00	265,414.97	17,000	2,750
13. West Wildwood Boro	292,000.00	539,243.23	258,300	63,000.00	62,000.00	28,000.00	153,000.00	9,250	1,450
14. Wildwood City	4,656,410.42	8,682,276.37	51,825,800	125,000.00	3,183,436.13	1,268,943.32	4,577,379.45	48,750	9,950
15. Wildwood Crest Boro	2,590,018.54	6,297,328.19	27,169,300	180,000.00	1,313,065.01	335,900.00	1,828,965.01	47,000	18,550
16. Woodbine Boro	214,035.22	621,437.66	30,153,500	25,000.00	248,621.01	114,000.00	387,621.01	16,750	3,850
Totals	$32,437,150.04	$90,376,425.62	$605,229,640	$7,279,000.00	$24,938,113.51	$5,987,542.19	$38,204,655.70	$1,142,250	$298,400

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $11,094,610.51
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .4068483016
County Percentage Level of Taxable Value of Real Property 100%
Net County Taxes Apportioned (12A III) $24,637,697.02

†Adjustments (Net Total 12A IIb) ± .... +41,504.11
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $24,679,201.13
†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1984

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	**Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))**	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	**Net Total Taxable Value of Land and Improvements (Col. 2—3)**	**Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)**	**Net Valuation Taxable (Cols. 4+5)**
1. Bridgeton	$ 23,213,400	$ 142,278,850	$ 165,492,250	$ 1,191,900	$ 164,300,350	$ 6,582,931	$ 170,883,281
2. Commercial	12,256,412	25,265,650	37,522,062	....	37,522,062	1,984,588	39,506,650
3. Deerfield	5,497,300	21,160,100	26,657,400	....	26,657,400	769,466	27,426,866
4. Downe	7,812,500	12,127,200	19,939,700	....	19,939,700	631,398	20,571,098
5. Fairfield	6,267,100	23,723,300	29,990,400	....	29,990,400	640,423	30,630,823
6. Greenwich	4,832,100	11,379,000	16,211,100	....	16,211,100	370,314	16,581,414
7. Hopewell	13,048,400	51,736,500	64,784,900	....	64,784,900	1,395,968	66,180,868
8. Lawrence	9,143,190	14,380,550	23,523,740	....	23,523,740	1,238,985	24,762,725
9. Maurice River	28,434,187	29,989,336	58,423,523	....	58,423,523	1,522,978	59,946,501
10. Millville	45,890,350	203,529,000	249,419,350	....	249,419,350	5,336,693	254,756,043
11. Shiloh	606,290	4,058,610	4,664,900	....	4,664,900	214,129	4,879,029
12. Stow Creek	5,017,900	13,969,100	18,987,000	....	18,987,000	605,343	19,592,343
13. Upper Deerfield	31,868,300	118,806,700	150,675,000	....	150,675,000	2,143,193	152,818,193
14. Vineland	135,776,500	516,658,400	652,434,900	3,634,700	648,800,200	15,395,633	664,195,833
Totals	$329,663,929	$1,189,062,296	$1,518,726,225	$4,826,600	$1,513,899,625	$38,832,042	$1,552,731,667

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bridgeton	$4.17	99.42	$ 38,656	....	$ 14,670,777	$ 185,592,714	$ 2,022,978.51	....	....
2. Commercial	3.09	83.86	117	....	8,673,075	48,179,842	525,164.93	....	....
3. Deerfield	4.38	58.84	....	....	19,622,943	47,049,809	512,847.46	....	....
4. Downe	4.11	69.79	164	....	9,752,587	30,323,849	330,532.88	....	....
5. Fairfield	4.83	52.97	1,312	....	27,407,379	58,039,514	632,636.31	....	....
6. Greenwich	3.24	83.96	....	....	3,748,861	20,330,275	221,601.96	....	....
7. Hopewell	2.71	98.73	....	....	2,193,067	68,373,935	745,282.50	....	....
8. Lawrence	4.70	66.66	3,164	....	12,690,172	37,456,061	408,274.68	....	....
9. Maurice River	3.49	88.52	8,680	....	9,700,353	69,655,534	759,252.05	....	....
10. Millville	4.65	65.75	83,015	....	145,042,063	399,881,121	4,358,742.84	....	....
11. Shiloh	3.30	89.56	....	....	702,659	5,581,688	60,840.94	....	....
12. Stow Creek	3.08	85.66	....	....	3,958,949	23,551,292	256,711.36	....	....
13. Upper Deerfield	2.05	110.35	3,152	$9,124,343	....	143,697,002	1,566,311.20	....	....
14. Vineland	3.86	76.11	84,255	....	231,503,116	895,783,204	9,764,123.43	....	....
Totals	....	....	$222,515	$9,124,343	$489,666,001	$2,033,495,840	$22,165,301.05	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton	$ 124,425.40	....	$ 1,898,553.11	....	$ 97,330.28	$ 3,037,630.45	....	....	....
2. Commercial	10,654.60	....	514,510.33	....	25,266.93	584,547.00	....	....	....
3. Deerfield	468.98	....	512,378.48	....	24,674.31	396,048.00	$ 242,036.63	....	....
4. Downe	235.06	....	330,297.82	....	15,902.72	493,460.15	....	....	....
5. Fairfield	1,623.93	....	631,012.38	....	30,437.63	497,447.00	318,537.80	....	....
6. Greenwich	....	....	221,601.96	....	10,661.80	171,978.00	107,631.09	....	....
7. Hopewell	103.53	....	745,178.97	....	35,857.30	637,000.00	372,935.14	....	....
8. Lawrence	1,362.40	....	406,912.28	....	19,643.06	532,500.00	....	....	....
9. Maurice River	2,101.62	....	757,150.43	....	36,529.41	1,086,195.00	....	....	....
10. Millville	18,469.09	....	4,340,273.75	....	209,709.43	4,595,899.00	....	$238,886.00	....
11. Shiloh	....	....	60,840.94	....	2,927.20	63,850.00	33,037.20	....	....
12. Stow Creek	....	....	256,711.36	....	12,350.99	206,724.00	126,166.57	....	....
13. Upper Deerfield	15,736.35	....	1,550,574.85	....	75,358.94	731,012.72	768,176.40	....	....
14. Vineland	52,767.24	....	9,711,356.19	....	....	10,981,855.00	....	589,980.53	....
Totals	$227,948.20	....	$21,937,352.85	....	$596,650.00	$24,016,146.32	$1,968,520.83	$828,866.53	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bridgeton	$ 2,084,775.00	$ 7,118,288.84	$ 50,049,400	$ 395,000.00	$ 3,589,000.00	$ 655,000.00	$ 4,639,000.00	$ 176,500.00	$ 38,200.00
2. Commercial	94,735.29	1,219,059.55	5,594,300	190,000.00	456,714.45	163,976.03	810,690.48	98,000.00	13,350.00
3. Deerfield	24,000.00	1,199,137.42	5,336,100	310,000.00	248,000.00	122,000.00	680,000.00	33,750.00	5,800.00
4. Downe	4,539.85	844,200.54	5,520,500	188,016.93	259,238.22	75,000.00	522,255.15	37,000.00	6,500.00
5. Fairfield	....	1,477,434.81	3,054,400	361,154.42	504,817.49	260,031.07	1,126,002.98	48,500.00	10,050.00
6. Greenwich	24,875.00	536,747.85	1,291,600	42,671.32	80,571.70	55,000.00	178,243.02	12,000.00	2,350.00
7. Hopewell	....	1,790,971.41	17,403,500	320,000.00	255,000.00	150,000.00	725,000.00	37,750.00	12,600.00
8. Lawrence	204,000.00	1,163,055.34	2,855,225	140,000.00	291,250.02	200,000.00	631,250.02	25,750.00	5,150.00
9. Maurice River	210,500.00	2,090,374.84	42,482,730	477,423.71	521,649.53	190,000.00	1,189,073.24	53,500.00	10,750.00
10. Millville	2,445,600.00	11,830,368.18	50,691,900	812,000.00	4,153,514.00	590,000.00	5,555,514.00	243,000.00	72,200.00
11. Shiloh	....	160,655.34	291,300	21,300.00	28,734.45	16,051.00	66,085.45	9,500.00	1,550.00
12. Stow Creek	....	601,952.92	1,139,200	125,083.45	116,137.83	72,000.00	313,221.28	15,000.00	3,300.00
13. Upper Deerfield	....	3,125,122.91	22,112,600	2,888,866.48	13,383,977.37	375,000.00	4,647,843.85	65,500.00	19,600.00
14. Vineland	4,352,133.46	25,635,325.18	187,165,600	1,520,000.00	9,620,034.66	950,000.00	12,090,034.66	467,500.00	115,000.00
Totals	$9,445,158.60	$58,792,695.13	$394,988,355	$7,791,516.31	$21,508,639.72	$3,874,058.10	$33,174,214.13	$1,323,250.00	$316,400.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$14,594,755.97
Rate per $100 to be applied to Column II for apportionment of County Taxes	1.090009657
Net County Taxes Apportioned (12A III)	$21,937,352.85
‡Adjustments (Net Total 12A IIb) ±	227,948.20
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$22,165,301.05

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes	$ 596,650.00
Rate per $100 to be applied to Col. II for apportionment of Local Health Service Taxes	.0524429439

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1984

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Belleville Town	$ 146,403,500	$ 294,994,100	$ 441,397,600	....	$ 441,397,600	$ 6,794,900	$ 448,192,500
2. Bloomfield Town	149,707,700	285,776,100	435,483,800	....	435,483,800	5,449,900	440,933,700
3. Caldwell Boro	37,271,600	66,372,000	103,643,600	....	103,643,600	3,403,900	107,047,500
4. Cedar Grove Twp.	90,042,000	156,480,600	246,522,600	....	246,522,600	1,270,500	247,793,100
5. East Orange City	98,010,200	247,436,400	345,446,600	$ 33,600	345,413,000	23,900,800	369,313,800
6. Essex Fells Boro	24,697,300	43,546,700	68,244,000	....	68,244,000	236,600	68,480,600
7. Fairfield Boro	115,901,900	249,449,000	365,350,900	....	365,350,900	8,883,200	374,234,100
8. Glen Ridge Boro	61,899,600	173,674,400	235,574,000	....	235,574,000	1,451,700	237,025,700
9. Irvington Town	83,135,000	220,033,800	303,168,800	....	303,168,800	12,775,500	315,944,300
10. Livingston Twp.	285,091,900	507,889,000	792,980,900	102,200	792,878,700	9,742,900	802,621,600
11. Maplewood Twp.	199,929,900	339,058,300	538,988,200	....	538,988,200	3,783,400	542,771,600
12. Millburn Twp. R	556,865,100	987,435,100	1,544,300,200	....	1,544,300,200	15,848,600	1,560,148,800
13. Montclair Town	115,236,800	344,876,600	460,113,400	34,700	460,078,700	6,980,700	467,059,400
14. Newark City	241,512,100	684,666,900	926,179,000	5,779,800	920,399,200	103,076,800	1,023,476,000
15. North Caldwell Boro	92,921,900	145,315,900	238,237,800	....	238,237,800	785,400	239,023,200
16. Nutley Town	139,603,100	346,792,400	486,395,500	....	486,395,500	7,582,900	493,978,400
17. Orange City	27,983,600	90,411,500	118,395,100	....	118,395,100	2,228,800	120,623,900
18. Roseland Boro	49,394,800	162,369,000	211,763,800	....	211,763,800	1,719,000	213,482,800
19. South Orange Village	83,450,300	162,017,900	245,468,200	541,100	244,927,100	6,548,900	251,476,000
20. Verona Boro R	169,976,500	348,216,600	518,193,100	....	518,193,100	2,690,100	520,883,200
21. West Caldwell Boro	94,201,000	191,901,300	286,102,300	....	286,102,300	2,152,300	288,254,600
22. West Orange Town R	412,752,300	884,524,000	1,297,276,300	....	1,297,276,300	13,756,500	1,311,032,800
Totals	$3,275,988,100	$6,933,237,600	$10,209,225,700	$6,491,400	$10,202,734,300	$241,063,300	$10,443,797,600

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Belleville Town	$ 5.38	$ 69.70	$ 23,297	....	$ 217,306,853	$ 665,522,650	$ 7,486,814.30	....	....
2. Bloomfield Town	8.39	44.67	257,648	....	566,666,296	1,007,857,644	11,337,920.70	....	....
3. Caldwell Boro	6.35	51.77	....	....	100,229,691	207,277,191	2,331,770.13	....	....
4. Cedar Grove Twp.	4.16	60.26	2,196	....	169,454,965	417,250,261	4,693,867.63	....	....
5. East Orange City	10.98	77.34	430,382	....	120,174,354	489,918,536	5,511,351.27	....	....
6. Essex Fells Boro	5.21	45.35	....	....	82,484,535	150,965,135	1,698,286.20	....	....
7. Fairfield Boro	3.60	70.02	....	....	176,490,520	550,724,620	6,195,390.88	....	....
8. Glen Ridge Boro	4.01	102.87	30,197	$ 5,550,217	....	231,505,680	2,604,329.14	....	....
9. Irvington Town	8.49	55.18	113,197	....	260,526,950	576,584,447	6,486,301.68	....	....
10. Livingston Twp.	4.36	56.79	....	....	619,221,284	1,421,842,884	15,995,058.38	....	....
11. Maplewood Twp.	4.27	90.88	27,325	....	61,550,163	604,349,088	6,798,640.73	....	....
12. Millburn Twp.	2.19	108.04	31,589	95,523,601	....	1,464,656,788	16,476,694.51	....	....
13. Montclair Town	8.81	44.32	113,663	....	587,856,042	1,055,029,105	11,868,577.27	....	....
14. Newark City	12.58	50.02	19,974,944	....	1,285,969,999	2,329,420,943	26,204,881.30	....	....
15. North Caldwell Boro	2.89	95.34	....	....	12,562,950	251,586,150	2,830,224.91	....	....
16. Nutley Town	5.72	61.86	11,585	....	316,623,780	810,613,765	9,119,020.56	....	....
17. Orange City	11.68	52.20	227,270	....	122,012,088	242,863,258	2,732,096.52	....	....
18. Roseland Boro	4.02	59.50	1,825	....	150,656,803	364,141,428	4,096,418.43	....	....
19. South Orange Village	7.65	55.21	106,490	....	202,631,149	454,213,639	5,109,688.10	....	....
20. Verona Boro	3.03	112.52	....	52,488,924	....	468,394,276	5,269,213.55	....	....
21. West Caldwell Boro	5.11	60.87	....	....	191,680,833	479,935,433	5,399,046.09	....	....
22. West Orange Town	3.19	124.25	....	236,069,252	....	1,074,963,548	12,092,830.30	....	....
Totals	....	....	$21,351,608	$389,631,994	$5,244,099,255	$15,319,616,469	$172,338,422.58	....	....

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville Town	$ 23,987.82	....	$ 7,462,826.48	....	....	$ 9,476,214.00	....	....	....
2. Bloomfield Town	140,895.63	....	11,197,025.07	....	....	14,874,998.50	....	$ 104,275.00	....
3. Caldwell Boro	394.00	....	2,331,376.13	....	....	....	C$ 3,044,702.03	....	....
4. Cedar Grove Twp.	30,511.70	....	3,255,195.64	....	....	5,671,622.00	....	....	....
5. East Orange City	535,889.53	....	4,975,461.74	....	....	9,354,208.00	....	604,004.00	....
6. Essex Fells Boro	....	....	1,698,286.20	....	....	706,305.00	R 769,199.88	....	....
7. Fairfield Boro	1,756.96	....	6,193,633.92	....	....	2,391,506.25	R 3,216,021.38	....	....
8. Glen Ridge Boro	24,964.50	....	2,579,364.64	....	....	4,584,676.00	....	....	....
9. Irvington Town	69,637.15	....	6,416,664.53	....	....	9,319,748.50	....	....	....
10. Livingston Twp.	36,619.61	....	15,958,438.77	....	....	17,479,527.00	....	....	....
11. Maplewood Twp.	2,238.46	....	6,796,402.27	....	....	....	J 10,963,551.58	....	....
12. Millburn Twp.	17,317.38	....	16,459,377.13	....	....	12,303,893.87	....	....	....
13. Montclair Town	34,996.34	....	11,833,580.93	....	....	18,166,481.00	....	697,516.41	....
14. Newark City	1,583,166.50	....	24,621,714.80	....	....	46,017,400.00	....	3,573,982.21	....
15. North Caldwell Boro	3,148.34	....	2,827,076.57	....	....	1,580,506.00	R 1,469,513.86	....	....
16. Nutley Town	34,075.34	....	9,084,945.22	....	....	12,345,159.50	....	....	....
17. Orange City	96,367.11	....	2,635,729.41	....	....	3,948,700.00	....	131,220.00	....
18. Roseland Boro	10,972.50	....	4,085,445.93	....	....	1,414,126.00	R 1,949,665.30	....	....
19. South Orange Village	56,595.76	....	5,053,092.34	....	....	....	J 8,379,132.42	....	....
20. Verona Boro	33,174.78	....	5,236,038.77	....	....	7,118,766.00	....	....	....
21. West Caldwell Boro	19,191.46	....	5,379,854.63	....	....	....	C 7,266,342.47	....	....
22. West Orange Town	35,298.26	....	12,057,532.04	....	....	19,678,558.00	....	....	....
Totals	$2,791,199.13	....	$168,139,063.16	....	....	$196,432,395.62	$37,058,128.92	$5,110,997.62	....

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville Town	$ 7,148,344.58	$ 24,087,385.06	$ 67,889,945	$ 1,300,000.00	$ 5,504,315.17	$ 639,000.00	$ 7,443,315.17	$ 301,500	$ 89,450
2. Bloomfield Town	10,797,421.00	36,973,719.57	72,879,100	1,190,000.00	6,601,974.00	600,000.00	8,391,974.00	354,750	133,300
3. Caldwell Boro	1,414,370.50	6,790,448.66	52,104,600	340,000.00	1,335,413.72	90,000.00	1,765,413.72	29,500	18,700
4. Cedar Grove Twp.	1,379,518.38	10,306,336.02	78,026,900	967,276.00	1,754,237.75	100,000.00	2,821,513.75	58,500	48,900
5. East Orange City	25,610,930.30	40,544,604.04	192,643,100	....	19,221,165.00	3,590,000.00	22,811,165.00	195,750	55,850
6. Essex Fells Boro	390,134.76	3,563,925.84	10,649,500	380,000.00	501,286.92	35,000.00	916,286.92	2,250	7,050
7. Fairfield Boro	1,645,178.21	13,446,339.76	22,017,000	1,231,000.00	2,387,982.40	192,400.00	3,811,382.40	37,500	30,600
8. Glen Ridge Boro	2,324,088.46	9,488,129.10	62,379,200	56,000.00	944,976.57	85,000.00	1,085,976.57	22,500	25,750
9. Irvington Town	11,066,583.58	26,802,996.61	75,001,900	1,600,000.00	9,528,269.80	1,250,000.00	12,378,269.80	232,750	54,300
10. Livingston Twp.	1,523,991.26	34,961,957.03	124,622,000	1,555,000.00	4,807,680.28	485,000.00	6,847,680.28	85,000	118,200
11. Maplewood Twp.	5,416,243.74	23,176,197.59	74,393,600	685,000.00	3,161,791.06	415,000.00	4,261,791.06	142,000	78,450
12. Millburn Twp.	5,353,019.25	34,116,290.25	147,578,290	2,000,000.00	5,293,962.62	320,000.00	7,613,962.62	38,250	66,600
13. Montclair Town	10,437,606.92	41,135,185.26	94,094,300	1,591,731.94	7,658,532.41	885,000.00	10,135,264.35	146,250	80,450
14. Newark City	54,497,598.13	128,710,695.14	1,758,109,600	14,000,000.00	154,043,258.57	10,100,000.00	178,143,258.57	812,750	146,950
15. North Caldwell Boro	1,013,198.69	6,890,295.12	58,615,500	366,000.00	868,976.50	104,523.50	1,339,500.00	8,750	20,450
16. Nutley Town	6,776,422.31	28,206,527.03	37,542,600	1,000,000.00	3,623,804.86	300,000.00	4,923,804.86	235,750	103,050
17. Orange City	7,369,599.71	14,085,249.12	63,983,300	390,000.00	9,069,531.24	980,000.00	10,439,531.24	93,250	22,900
18. Roseland Boro	1,129,148.89	8,578,386.12	16,730,500	615,000.00	1,201,743.96	100,000.00	1,916,743.96	17,250	19,100
19. South Orange Village	5,781,717.56	19,213,942.32	60,439,800	1,050,000.00	2,649,356.82	325,000.00	4,024,356.82	37,250	41,250
20. Verona Boro	3,406,691.53	15,761,496.30	55,958,500	100,000.00	1,733,778.03	150,000.00	1,983,778.03	73,000	52,100
21. West Caldwell Boro	2,073,052.64	14,719,249.74	26,966,000	800,000.00	2,187,444.21	240,000.00	3,227,444.21	42,750	42,900
22. West Orange Town	10,003,991.10	41,740,081.14	181,671,750	1,370,000.00	6,832,665.95	600,000.00	8,802,665.95	179,000	128,850
Totals	$176.558.851.50	$583,299,436.82	$3,334,296,985	$32,587,007.94	$250,912,147.84	$21,585,923.50	$305,085,079.28	$3,146,250	$1,385,150

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$126,866,855.00
Rate per $100 to be applied to Column II for apportionment of County Taxes	1.124952593
Net County Taxes Apportioned (12A III)	$168,139,063.16

‡Adjustments (Net Total 12A IIb) ±	$ 2,791,199.13
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$170,930,262.29

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Clayton Boro	$ 16,874,300	$ 43,471,125	$ 60,345,425	$ 114,125	$ 60,231,300	$ 923,253	$ 61,154,553
2. Detford Twp.	144,636,200	299,772,600	444,408,800	....	444,408,800	3,792,933	448,201,733
3. East Greenwich Twp.	24,505,600	77,717,500	102,223,100	....	102,223,100	1,923,540	104,146,640
4. Elk Twp.	7,953,700	24,276,700	32,230,400	....	32,230,400	709,208	32,939,608
5. Franklin Twp.	44,325,300	95,136,500	139,461,800	20,000	139,441,800	2,837,372	142,279,172
6. Glassboro Boro	38,474,200	135,614,700	174,088,900	524,400	173,564,500	6,545,963	180,110,463
7. Greenwich Twp.	52,764,800	267,682,400	320,447,200	....	320,447,200	1,272,570	321,719,770
8. Harrison Twp.	18,715,500	37,219,700	55,935,200	13,000	55,922,200	1,652,764	57,574,964
9. Logan Twp.	23,382,900	67,769,200	91,152,100	....	91,152,100	1,086,600	92,238,700
10. Mantua Twp.	30,170,200	80,585,300	110,755,500	140,100	110,615,400	2,419,759	113,035,159
11. Monroe Twp. ....R	112,332,600	292,928,400	405,261,000	....	405,261,000	10,652,064	415,913,064
12. National Park Boro	6,782,900	21,771,200	28,554,100	....	28,554,100	203,586	28,757,686
13. Newfield Boro	4,656,000	22,428,100	27,084,100	....	27,084,100	374,388	27,458,488
14. Paulsboro Boro	18,513,800	78,502,200	97,016,000	....	97,016,000	2,218,060	99,234,060
15. Pitman Boro	30,447,200	132,537,200	162,984,400	24,500	162,959,900	1,372,021	164,331,921
16. South Harrison Twp.	11,525,700	25,947,500	37,473,200	....	37,473,200	624,386	38,097,586
17. Swedesboro Boro	3,492,400	22,317,000	25,809,400	36,000	25,773,400	1,831,574	27,604,974
18. Washington Twp.	108,982,100	355,826,300	464,808,400	....	464,808,400	4,181,089	468,989,489
19. Wenonah Boro	15,202,850	39,372,600	54,575,450	....	54,575,450	499,196	55,074,646
20. West Deptford Twp.	138,106,460	388,927,400	527,033,860	11,963,900	515,069,960	2,832,256	517,902,216
21. Westville Boro	12,368,500	43,205,900	55,574,400	1,600	55,572,800	605,195	56,177,995
22. Woodbury City	59,329,800	136,101,400	195,431,200	505,000	194,926,200	9,785,136	204,711,336
23. Woodbury Heights Boro	17,550,200	42,645,100	60,195,300	....	60,195,300	722,352	60,917,652
24. Woolwich Twp.	12,656,700	17,866,000	30,522,700	....	30,522,700	1,285,385	31,808,085
Totals	$953,749,910	$2,749,622,025	$3,703,371,935	$13,342,625	$3,690,029,310	$60,350,650	$3,750,379,960

R—Revalued District

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1984 (Continued)

	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Clayton Boro	$4.00	$ 67.91	$ 924	....	$ 30,101,104	$ 91,256,581	$ 609,220.86	....	....
2. Detford Twp.	3.21	89.67	165	....	57,770,180	505,972,078	3,377,824.84	....	....
3. East Greenwich Twp.	2.11	105.48	206	$ 3,799,100	....	100,347,746	669,912.68	....	....
4. Elk Twp.	3.58	61.14	119	....	21,341,499	54,281,226	362,376.66	....	....
5. Franklin Twp.	3.91	60.29	....	....	94,258,109	236,537,281	1,579,101.97	....	....
6. Glassboro Boro	3.62	88.79	27,360	....	29,939,102	210,076,925	1,402,454.97	....	....
7. Greenwich Twp.	1.78	101.35	29,994	....	17,308,868	339,058,632	2,263,525.44	....	....
8. Harrison Twp.	3.25	72.82	....	....	22,469,652	80,044,616	534,370.78	....	....
9. Logan Twp.	3.15	74.32	....	....	34,657,236	126,895,936	847,146.04	....	....
10. Mantua Twp.	4.30	61.10	441	....	72,864,904	185,900,504	1,241,055.32	....	....
11. Monroe Twp.	2.20	108.70	....	27,304,991	....	388,608,073	2,594,313.12	....	....
12. National Park Boro	4.08	69.02	....	....	13,055,626	41,813,312	279,141.97	....	....
13. Newfield Boro	2.98	86.79	218	....	4,981,212	32,439,918	216,566.02	....	....
14. Paulsboro Boro	3.12	80.44	1,008	....	28,739,162	127,974,230	854,344.64	....	....
15. Pitman Boro	2.87	97.76	362	....	8,022,738	172,355,021	1,150,626.88	....	....
16. South Harrison Twp.	2.16	110.93	12	2,803,233	....	35,294,365	235,622.06	....	....
17. Swedesboro Boro	2.96	91.74	7,047	....	5,647,523	33,259,544	222,037.77	....	....
18. Washington Twp.	3.19	74.32	....	....	165,117,298	634,106,787	4,233,240.82	....	....
19. Wenonah Boro	2.77	99.28	50	....	540,324	55,615,020	371,280.95	....	....
20. West Deptford Twp.	2.46	92.82	9,658	....	59,083,367	576,995,241	3,851,969.19	....	....
21. Westville Boro	3.58	73.14	20,090	....	22,114,994	78,313,079	522,811.19	....	....
22. Woodbury City	2.51	107.94	35,879	8,587,036	....	196,160,179	1,309,548.00	....	....
23. Woodbury Heights Boro	3.36	76.40	....	....	20,335,017	81,252,669	542,435.63	....	....
24. Woolwich Twp.	3.04	78.26	445	....	10,910,587	42,719,117	285,189.05	....	....
Totals	....	....	$133,978	$42,494,360	$719,258,502	$4,427,278,080	$29,556,116.85	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Clayton Boro	$ 9,566.34	....	$ 599,654.52	$ 15,358.25	....	$ 1,216,268.00	....	....	....
2. Detford Twp.	4,834.28	....	3,372,990.56	....	....	7,152,190.00	....	....	....
3. East Greenwich Twp.	1,017.45	....	668,895.23	17,107.09	....	754,904.08	K $ 746,189.50	....	....
4. Elk Twp.	678.90	....	361,697.76	9,258.47	....	318,241.00	S 344,142.24	....	....
5. Franklin Twp.	2,038.08	....	1,577,063.89	....	....	1,579,285.27	S 1,534,338.72	....	....
6. Glassboro Boro	3,386.54	....	1,399,068.43	35,791.71	....	3,519,587.57	....	....	....
7. Greenwich Twp.	1,316.25	....	2,262,209.19	57,882.19	....	2,606,217.00	....	....	....
8. Harrison Twp.	283.92	....	534,086.86	13,667.57	....	513,802.00	C 635,538.54	....	....
9. Logan Twp.	202.50	....	846,943.54	21,673.12	....	1,803,861.00	....	....	....
10. Mantua Twp.	7,236.91	....	1,223,818.41	31,531.03	....	1,220,307.00	C 1,697,966.46	....	....
11. Monroe Twp.	6,497.07	....	2,587,816.05	....	....	4,972,680.00	....	....	....
12. National Park Boro	17.55	....	279,124.42	7,142.52	....	334,441.00	G 341,471.39	....	....
13. Newfield Boro	193.69	....	216,372.33	5,536.67	....	407,892.00	....	....	....
14. Paulsboro Boro	141.68	....	854,202.96	....	....	1,472,386.24	....	....	....
15. Pitman Boro	757.41	....	1,149,869.47	29,420.91	....	2,393,488.88	....	....	....
16. South Harrison Twp.	6,910.11	....	228,711.95	5,787.01	....	265,335.00	K 283,658.43	....	....
17. Swedesboro Boro	....	....	222,037.77	5,681.86	....	*268,427.77	K 253,404.85	....	....
18. Washington Twp.	13,096.13	....	4,220,144.69	107,996.12	....	8,729,341.93	....	....	....
19. Wenonah Boro	2,719.47	....	368,561.48	....	....	339,443.00	G 511,552.14	....	....
20. West Deptford Twp.	149,154.43	....	3,702,814.76	....	....	8,034,249.44	....	....	....
21. Westville Boro	1,005.96	....	521,805.23	....	....	458,935.50	G 592,083.93	....	....
22. Woodbury City	16,258.28	....	1,293,289.72	....	....	2,763,091.00	....	....	....
23. Woodbury Heights Boro	510.38	....	541,925.25	13,867.61	....	381,975.75	G 761,955.00	....	....
24. Woolwich Twp.	....	....	285,189.05	7,297.87	....	*364,494.16	K 279,888.72	....	....
Totals	$227,823.33	....	$29,328,293.52	$385,000.00	....	$51,870,844.59	$7,982,189.92	....	....

*CONSOLIDATED SCHOOLS

(C) Clearview Regional High School	$2,333,505.00
(G) Gateway Regional High School	2,207,062.46
(K) Kingsway Regional High School	1,563,141.50
(S) Southern Regional High School	1,878,480.96
	$7,982,189.92

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Clayton Boro	$ 610,000.00	$ 2,441,280.77	$ 15,837,400	$ 194,555.81	$ 716,718.52	$ 240,000.00	$ 1,151,274.33	$ 43,500	$ 16,550
2. Detford Twp.	3,846,550.33	14,371,730.89	57,036,400	....	3,376,158.42	712,446.72	4,088,605.14	175,000	88,000
3. East Greenwich Twp.	....	2,187,095.90	10,198,900	523,878.88	1,134,348.12	70,000.00	1,728,227.00	22,500	15,350
4. Elk Twp.	144,000.00	1,177,339.47	2,321,350	144,635.10	345,332.61	120,000.00	609,967.71	30,000	8,550
5. Franklin Twp.	860,046.39	5,550,734.27	12,561,200	280,000.00	1,613,738.71	650,000.00	2,543,738.71	117,250	36,450
6. Glassboro Boro	1,551,339.00	6,505,786.71	80,756,500	309,420.99	2,062,020.03	255,000.00	2,626,441.02	73,000	36,350
7. Greenwich Twp.	772,168.10	5,698,476.48	14,130,750	311,000.00	1,263,838.87	70,000.00	1,644,838.87	65,500	24,600
8. Harrison Twp.	172,200.00	1,869,294.97	7,461,300	77,043.10	384,295.45	120,000.00	581,338.55	18,250	10,900
9. Logan Twp.	231,175.99	2,903,653.65	2,813,100	174,100.00	814,012.18	60,000.00	1,048,112.18	21,250	9,850
10. Mantua Twp.	675,000.00	4,858,622.90	8,822,900	173,566.28	985,580.56	240,000.00	1,399,146.84	65,000	40,550
11. Monroe Twp.	1,573,000.00	9,133,496.05	29,240,100	756,108.85	4,099,061.24	620,000.00	5,475,170.09	193,000	67,300
12. National Park Boro	209,900.00	1,172,079.33	6,943,600	73,314.10	442,849.90	85,000.00	601,164.00	39,500	14,800
13. Newfield Boro	186,417.27	816,218.27	1,855,700	193,961.80	107,993.82	30,000.00	331,955.62	22,000	3,500
14. Paulsboro Boro	763,041.40	3,089,630.60	11,349,700	300,000.00	650,383.58	130,000.00	1,080,383.58	76,750	23,050
15. Pitman Boro	1,143,000.00	4,715,779.26	28,119,100	293,960.74	905,658.28	144,000.00	1,343,619.02	69,500	32,300
16. South Harrison Twp.	38,000.00	821,492.39	1,317,700	67,879.05	124,233.51	82,200.00	274,312.56	9,750	3,600
17. Swedesboro Boro	66,546.00	816,098.25	3,085,000	78,498.70	301,155.69	106,809.00	486,463.39	24,250	4,700
18. Washington Twp.	1,874,000.00	14,931,482.74	38,148,275	524,295.97	2,553,753.04	550,000.00	3,628,049.01	86,000	95,500
19. Wenonah Boro	303,000.00	1,522,556.62	4,587,600	70,375.20	186,365.92	55,000.00	311,741.12	10,250	9,800
20. West Deptford Twp.	984,000.00	12,721,064.20	40,192,700	1,098,957.77	2,260,203.73	325,000.00	3,684,161.50	102,250	63,350
21. Westville Boro	438,000.00	2,010,824.66	3,439,000	130,876.67	741,132.57	65,000.00	937,009.24	67,750	17,550
22. Woodbury City	1,064,441.23	5,120,821.95	65,878,200	677,330.18	1,416,982.60	190,000.00	2,284,312.78	84,000	33,950
23. Woodbury Heights Boro	342,155.57	2,041,879.18	11,162,300	25,000.00	379,468.77	95,000.00	499,468.77	21,750	13,350
24. Woolwich Twp.	28,000.00	964,869.80	3,517,800	133,966.54	290,258.16	35,000.00	459,224.70	7,500	2,500
Totals	$17,875,981.28	$107,442,309.31	$460,777,075	$6,612,725.73	$27,155,544.28	$5,050,455.72	$38,818,725.73	$1,445,500	$672,450

County Percentage Level of Taxable Value of Real Property—100%

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $13,828,389.91

Rate per $100 to be applied to Column II for apportionment of County Taxes .... .667591155

Rate per $100 to be applied to Column II for apportionment of County Library Taxes .... .017083384

Net County Taxes Apportioned (12A III) $29,328,293.52

Adjustments (Net Total 12A IIb) .... +227,823.33

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $29,556,116.84

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1984

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	**Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))**	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	**Net Total Taxable Value of Land and Improvements (Col. 2—3)**	**Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)**	Net Valuation Taxable (Cols. 4+5)
1. Bayonne City	$ 130,513,040	$ 281,659,610	$ 412,172,650	....	412,172,650	$ 7,417,619	$ 419,590,269
2. East Newark Boro	4,636,425	11,601,075	16,237,500	....	16,237,500	190,724	16,428,224
3. Guttenburg Town	8,058,400	85,632,100	93,690,500	$ 89,100	93,601,400	345,600	93,947,000
4. Harrison Town	26,588,400	61,206,750	87,795,150	....	87,795,150	1,109,329	88,904,479
5. Hoboken City	26,109,200	76,284,300	102,393,500	2,457,900	99,935,600	1,293,445	101,229,045
6. Jersey City City	298,458,970	446,208,518	744,667,488	5,306,600	739,360,888	28,839,282	768,200,170
7. Kearny Town	91,001,075	225,909,840	316,910,915	....	316,910,915	5,622,648	322,533,563
8. North Bergen Twp.	209,000,559	426,822,690	635,823,249	....	635,823,249	10,343,754	646,167,003
9. Secaucus Town	338,708,000	736,728,000	1,075,436,000	856,100	1,074,579,900	9,100,210	1,083,680,110
10. Union City City	77,165,000	196,548,200	273,713,200	228,200	273,485,000	13,184,645	286,669,645
11. Weehawken Twp.	33,838,100	82,215,679	116,053,779	....	116,053,779	935,467	116,989,246
12. West New York Town	47,140,400	128,424,264	175,564,664	841,900	174,722,764	1,523,965	176,246,729
Totals	$1,291,217,569	$2,759,241,026	$4,050,458,595	$9,779,800	$4,040,678,795	$79,906,688	$4,120,585,483

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes Section A County Taxes		
								II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bayonne City	$ 9.453	$ 45.20	$ 566,445	....	$ 561,580,339	$ 981,737,053	$ 9,988,459.94	....	....
2. East Newark Borough	6.575	58.36	....	....	16,698,106	33,126,330	337,036.30 v 35,694.25	....	....
3. Guttenberg Town	5.603	45.61	....	....	115,316,865	209,263,865	2,129,107.51 v 225,485.75	....	....
4. Harrison Town	6.327	44.35	551,346	....	152,937,606	242,393,431	2,466,176.73 v 261,183.48	....	....
5. Hoboken City	16.558	28.02	6,743,410	....	288,943,221	396,915,676	4,038,328.10 v 427,684.10	....	....
6 Jersey City City	13.001	44.43	16,757,399	....	1,031,959,364	1,816,916,933	18,485,807.31 v 1,957,762.11	....	....
7. Kearny Town	6.917	40.45	5,852,460	....	531,724,682	860,110,705	8,751,000.37 v 926,785.43	....	....
8. North Bergen Twp.	5.592	75.52	1,958,159	....	228,128,232	876,253,394	8,915,240.49 v 944,179.48	....	....
9. Secaucus Town	2.267	120.60	905,209	....	-166,234,697	918,350,622	9,343,549.14 v 989,540.04	....	....
10. Union City City	9.002	67.43	18,760	....	150,906,624	437,595,029	4,452,210.90 v 471,516.86	....	....
11. Weehawken Twp.	7.370	59.98	457,733	....	88,153,421	205,600,400	2,091,834.42 v 221,538.29	....	....
12. West New York Town	11.034	51.85	35,069	....	179,705,466	355,987,264	3,621,911.30 v 383,582.96	....	....
Totals	....	....	$33,845,990	....	$3,179,819,229	$7,334,250,702	$81,465,615.26	....	....

v—COUNTY VOCATIONAL SCHOOL

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 4,537.75	$ 5,652.58	$ 9,989,574.77	....	....	$ 14,052,365.00	....	$ 757,592.89	....
2. East Newark Boro	....	....	372,730.55	....	....	255,318.50	....	....	....
3. Guttenburg Town	6,675.97	....	2,347,917.29	....	....	1,658,071.00	....	55,157.50	....
4. Harrison Town	45,968.50	....	2,681,391.71	....	....	2,721,716.00	....	89,706.50	....
5. Hoboken City	198,408.08	588.49	4,268,192.61	....	....	5,595,042.00	....	348,048.24	....
6. Jersey City City	564,686.89	....	19,878,882.53	....	....	29,496,603.00	....	983,275.75	....
7. Kearny Town	248,696.94	....	9,429,088.86	....	....	12,534,754.00	....	342,940.51	....
8. North Bergen Twp.	482,363.52	4,958.83	9,382,015.28	....	....	13,804,586.00	....	430,930.00	....
9. Secaucus Town	73,545.58	52,705.00	10,312,248.60	....	....	7,533,440.12	....	91,420.00	....
10. Union City City	23,118.54	....	4,900,609.22	....	....	6,671,845.50	....	....	....
11. Weehawken Twp.	8,813.58	40,841.93	2,345,401.06	....	....	2,660,457.00	....	....	....
12. West New York Town	25,103.32	....	3,980,390.94	....	....	5,722,889.00	....	237,465.00	....
Totals	$1,681,918.67	$104,746.83	$79,888,443.42	....	....	$102,707,087.12	....	$3,336,536.39	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	$ 14,861,363.30	$ 39,660,895.96	$ 377,409,702	$ 3,400,000.00	$ 11,451,253.30	$ 400,000.00	$ 15,251,253.30	$ 401,000	$ 147,800
2. East Newark Boro	452,077.51	1,080,126.56	934,700	14,000.00	429,204.47	32,000.00	475,204.47	16,500	2,500
3. Guttenburg Town	1,201,994.19	5,263,139.98	3,633,300	605,389.00	508,294.89	100.000.00	1,213,683.89	33,750	6,250
4. Harrison Town	131,393.50	5,624,207.71	15,596,550	1,250,000.00	8,702,152.45	90,000.00	10,042,152.45	57,250	18,550
5. Hoboken City	6,549,488.11	16,760,770.96	150,559,300	800,000.00	13,874,126.14	1,628,000.00	16,302,126.14	73,500	15,400
6. Jersey City City	49,509,912.94	99,868,674.22	426,325,729	13,100,000.00	84,379,766.58	7,015,000.00	104,494,766.58	924,250	212,150
7. Kearny Town	....	22,306,783.37	70,051,615	....	23,022,435.31	525,000.00	23,547,435.31	236,750	75,200
8. North Bergen Twp.	12,515,688.69	36,133,219.97	151,695,100	....	9,650,966.27	100,000.00	10,750,966.27	299,000	66,200
9. Secaucus Town	6,623,419.17	24,560,527.89	132,404,000	2,000,000.00	3,142,767.33	400,000.00	5,542,767.33	97,000	43,950
10. Union City City	14,232,235.81	25,804,690.53	50,859,850	1,037,500.00	9,306,161.11	585,000.00	11,928,661.11	144,000	27,500
11. Weehawken Twp.	3,615,507.38	8,621,365.44	11,555,200	840,000.00	2,084,333.80	200,000.00	3,124,333.80	33,000	13,950
12. West New York Town	9,505,356.91	19,446,101.85	76,171,206	1,200,000.00	6,959,500.45	835,000.00	8,994,500.45	102,250	20,200
Totals	$119,198,437.51	$305,130,504.44	$1,467,196,252	$24,246,889.00	$173,510,962.10	$13,910,000.00	$211,667,851.10	$2,418,250	$649,650

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$62,799,415.54
Rate per $100 to be applied to Column II for apportionment of County Taxes	1.017427213
Rate per $100 to be applied to Column II for apportionment of County Vocational School Taxes	.107751877
Net County Taxes Apportioned (12A III)	$79,888,443.42
†Adjustments (Net Total 12A IIb)	$ 1,577,171.84
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$81,465,615.26

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alexandria Twp.	$ 31,107,854	$ 67,763,035	$ 98,870,889	....	$ 98,870,889	$ 708,068	$ 99,578,957
2. Bethlehem Twp.	29,860,423	66,372,800	96,233,223	....	96,233,223	434,654	96,667,877
3. Bloomsbury Boro	3,719,900	18,038,600	21,758,500	....	21,758,500	427,530	22,186,030
4. Califon Boro	9,539,160	19,257,800	28,796,960	....	28,796,960	710,536	29,507,496
5. Clinton Town	20,575,200	34,299,500	54,874,700	....	54,874,700	646,380	55,521,080
6. Clinton Twp.	88,519,400	299,140,950	387,660,350	$ 38,000	387,622,350	6,324,387	393,946,737
7. Delaware Twp.	34,351,203	72,147,381	106,498,584	....	106,498,584	1,096,127	107,594,711
8. East Amwell Twp.	41,907,131	89,682,942	131,590,073	10,200	131,579,873	1,049,514	132,629,387
9. Flemington Boro	23,170,700	59,369,200	82,539,900	....	82,539,900	1,603,900	84,143,800
10. Franklin Twp.	36,046,333	66,376,022	102,422,355	....	102,422,355	22,212,619	124,634,974
11. Frenchtown Boro	8,140,988	30,765,300	38,906,288	....	38,906,288	689,791	39,596,079
12. Glen Gardner Boro	5,029,020	13,180,670	18,209,690	....	18,209,690	213,363	18,423,053
13. Hampton Boro	4,923,874	15,988,950	20,912,824	....	20,912,824	388,880	21,301,704
14. High Bridge Boro	20,432,320	65,113,995	85,546,315	....	85,546,315	582,139	86,128,454
15. Holland Twp.	29,364,126	71,807,725	101,171,851	....	101,171,851	1,814,260	102,986,111
16. Kingwood Twp.	26,494,790	60,949,688	87,444,478	....	87,444,478	1,210,612	88,655,090
17. Lambertville City	13,152,835	43,431,125	56,583,960	....	56,583,960	991,937	57,575,897
18. Lebanon Boro	7,777,427	19,806,500	27,583,927	....	27,583,927	842,955	28,426,882
19. Lebanon Twp.	62,763,934	100,092,929	162,856,863	....	162,856,863	1,106,985	163,963,848
20. Milford Boro	7,981,816	30,814,575	38,796,391	....	38,796,391	421,483	39,217,874
21. Raritan Twp.	74,927,300	185,414,000	260,341,300	....	260,341,300	2,668,000	263,009,300
22. Readington Twp.	134,779,752	256,284,349	391,064,101	....	391,064,101	3,510,692	394,574,793
23. Stockton Boro	4,929,820	12,145,880	17,075,700	....	17,075,700	162,694	17,238,394
24. Tewksbury Twp.	62,621,550	131,333,450	193,955,000	....	193,955,000	1,165,872	195,120,872
25. Union Twp.	34,509,250	92,085,338	126,594,588	42,000	126,552,588	803,614	127,356,202
26. West Amwell Twp.	18,021,510	39,180,180	57,201,690	....	57,201,690	697,653	57,899,343
Totals	$834,647,616	$1,960,842,884	$2,795,490,500	$90,200	$2,795,400,300	$52,484,645	$2,847,884,945

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alexandria Twp.	$2.310	$100.07	....	....	$ 1,768,207	$ 101,347,164	$ 462,269.66	....	....
2. Bethlehem Twp.	2.560	98.23	$ 4,920	....	2,918,607	99,591,404	454,261.20	....	....
3. Bloomsbury Boro	2.340	100.67	1,814	....	437,042	22,624,886	103,197.74	....	....
4. Califon Boro	2.700	99.42	....	....	668,589	30,176,085	137,640.64	....	....
5. Clinton Town	3.380	89.28	1,725	....	8,032,454	63,555,259	289,891.37	....	....
6. Clinton Twp.	2.060	105.03	2,285	$ 13,643,775	....	380,305,247	1,734,666.97	....	....
7. Delaware Twp.	3.010	72.20	....	....	44,601,160	152,195,871	694,203.28	....	....
8. East Amwell Twp.	1,880	107.63	21,932	6,404,013	....	126,247,306	575,845.41	....	....
9. Flemington Boro	4.200	57.61	724	....	64,968,471	149,112,995	680,141.51	....	....
10. Franklin Twp.	1.960	106.33	3,756	3,770,912	....	120,867,818	551,308.23	....	....
11. Frenchtown Boro	2.210	114.80	....	3,271,943	....	36,324,136	165,683.43	....	....
12. Glen Gardner Boro	2.830	108.16	327	1,170,206	....	17,253,174	78,696.02	....	....
13. Hampton Boro	3.670	74.95	6,764	....	7,246,091	28,554,559	130,244.46	....	....
14. High Bridge Boro	2.600	104.35	12,686	508,155	....	85,632,985	390,593.38	....	....
15. Holland Twp.	1.050	69.10	13,420	....	52,301,678	155,301,209	708,367.50	....	....
16. Kingwood Twp.	2.070	106.97	....	3,186,694	....	85,468,396	389,842.64	....	....
17. Lambertville City	3.450	65.08	9,191	....	33.761,099	91,346,187	416,652.71	....	....
18. Lebanon Boro	2.630	110.56	108	2,249,425	....	26,177,565	119,402.39	....	....
19. Lebanon Twp.	1.470	98.54	77	....	5,721,090	169,685,015	773,975.62	....	....
20. Milford Boro	2.540	92.37	1,779	....	11,197,998	50,417,651	229,967.47	....	....
21. Raritan Twp.	3.520	67.76	381	....	137,319,012	400,328,693	1,825,998.89	....	....
22. Readington Twp.	2.320	93.43	3,459	....	32,478,511	427,056,763	1,947,912.28	....	....
23. Stockton Boro	2.300	100.54	....	....	146,127	17,384,521	79,295.13	....	....
24. Tewksbury Twp.	2.790	82.53	....	....	44,880,386	240,001,258	1,094,705.52	....	....
25. Union Twp.	1.980	102.60	1,791	918,116	....	126,439,877	576,723.78	....	....
26. West Amwell Twp.	3.450	70.13	....	....	25,571,065	83,470,408	380,729.27	....	....
Totals	....	....	$87,139	$35,123,239	$474,017,587	$3,286,866,432	$14,992,216.50	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Twp.	$ 1,396.00	....	$ 460,873.66	$ 29,192.21	....	$ 978,961.28	$ 777,169.49	....	....
2. Bethlehem Twp.	5,604.00	....	448,657.20	28,423.91	....	1,167,316.50	694,049.52	....	....
3. Bloomsbury Boro	70.85	....	103,126.89	6,532.69	....	355,000.00	....	....	....
4. Califon Boro	165.00	....	137,475.64	8,708.77	....	298,121.73	236,641.93	....	....
5. Clinton Town	1,540.00	....	288,351.37	8,265.00	....	592,199.00	534,378.16	....	....
6. Clinton Twp.	44,435.00	....	1,690,231.97	107,111.48	....	3,040,977.00	2,693,443.48	....	....
7. Delaware Twp.	1,555.00	....	692,648.28	43,880.91	....	1,261,045.75	895,919.10	....	....
8. East Amwell Twp.	7,890.00	....	567,955.41	35,985.60	....	970,471.00	784,152.47	....	....
9. Flemington Boro	1,028.00	....	679,113.51	....	....	1,427,366.90	795,727.71	....	....
10. Franklin Twp.	3,356.00	....	547,952.23	34,717.30	....	857,448.00	893,166.38	....	....
11. Frenchtown Boro	16.65	....	165,666.78	10,494.10	....	409,609.00	209,659.49	....	....
12. Glen Gardner Boro	49.00	....	78,647.02	4,981.95	....	208,469.00	120,561.37	....	....
13. Hampton Boro	148.00	....	130,096.46	8,241.26	....	317.110.00	183,050.40	....	....
14. High Bridge Boro	4,705.00	....	385,888.38	24,450.91	....	881,621.00	567,759.02	....	....
15. Holland Twp.	1,288.00	....	707,079.50	44,789.13	....	....	322,346.49	....	....
16. Kingwood Twp.	5,052.00	....	384,790.64	24,376.36	....	851,836.65	569,074.28	....	....
17. Lambertville City	814.00	....	415,838.71	....	....	603,861.50	747,721.04	....	....
18. Lebanon Boro	284.00	....	119,118.39	7,545.48	....	349,925.00	190,524.79	....	....
19. Lebanon Twp.	880.00	....	773,095.62	48,971.04	....	119,388.00	1,283,926.56	....	....
20. Milford Boro	123.00	....	229,844.47	....	....	469,501.00	296,491.83	....	....
21. Raritan Twp.	6,191.00	....	1,819,807.89	115,278.85	....	3,574,905.32	2,542,070.93	....	....
22. Readington Twp.	3,190.00	....	1,944,722.28	123,194.38	....	3,786,705.00	2,547,891.64	....	....
23. Stockton Boro	1,038.00	....	78,257.13	4,956.90	....	109,947.00	168,353.09	....	....
24. Tewksbury Twp.	71.00	....	1,094,634.52	69,338.49	....	2,044,064.50	2,032,436.99	....	....
25. Union Twp.	1,819.00	....	574,904.78	36,416.24	....	997,566.72	903,057.26	....	....
26. West Amwell Twp.	....	$492.00	381,221.27	24,147.04	....	609,098.80	753,743.37	....	....
Totals	$92,708.50	$492.00	$14,900,000.00	$860,000.00	....	$26,282,515.65	$21,743,317.79	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alexandria Twp.	$ 50,000.00	$ 2,296,196.64	$ 9,556,100	$ 275,000.00	$ 304,411.75	$ 200,657.90	$ 780,069.65	$ 14,250.00	$ 8,950.00
2. Bethlehem Twp.	133,600.00	2,472,047.13	4,483,661	325,000.00	291,197.22	157,633.10	773,830.32	12,000.00	9,500.00
3. Bloomsbury Boro	53,511.38	518,170.96	2,524,300	50,000.00	63,140.42	21,000.00	134,140.42	7,000.00	3,050.00
4. Califon Boro	115,200.00	796,149.07	2,201,700	35,970.34	96,334.79	45,000.00	177,305.13	9,750.00	3,550.00
5. Clinton Town	438,110.92	1,871,304.45	10,322,136	150,000.00	279,886.46	65,000.00	494,886.46	7,250.00	6,000.00
6. Clinton Twp.	553,313.52	8,085,077.45	53,364,783	700,000.00	1,062,984.09	251,000.00	2,013,984.09	27,000.00	25,700.00
7 Delaware Twp.	338,920.85	3,232,414.89	4,287,700	292,780.80	379,451.54	225,000.00	987,232.34	21,750.00	11,800.00
8. East Amwell Twp.	127,982.98	2,486,547.46	2,906,100	185,000.00	398,418.73	158,000.00	741,418.73	18,250.00	11,150.00
9. Flemington Boro	629,076.14	3,531,284.26	14,202,700	180,000.00	846,563.03	100,000.00	1,126,563.03	20,250.00	7,300.00
10. Franklin Twp.	98,465.55	2,431,749.46	6,120,300	100,000.00	320,455.47	125,000.00	545,455.47	14,500.00	8,650.00
11. Frenchtown Boro	75,946.33	871,375.70	2,718,300	100,000.00	200,029.78	60,000.00	360,029.78	11,500.00	4,000.00
12. Glen Gardner Boro	107,060.64	519,719.98	752,200	37,362.00	91,912.33	45,173.00	174,447.33	5,250.00	2,200.00
13. Hampton Boro	142,542.00	718,040.12	1,156,850	63,838.39	138,324.71	85,000.00	287,163.10	6,000.00	3,300.00
14. High Bridge Boro	376,330.65	2,236,049.96	4,650,850	160,000.00	343,784.18	100,000.00	603,784.18	20,250.00	11,000.00
15. Holland Twp.	....	1,074,215.12	6,286,390	622,475.00	3,945,189.82	27,699.98	4,595,364.80	36,500.00	19,350.00
16. Kingwood Twp.	....	1,830,077.93	3,753,000	262,289.30	320,484.88	150,000.00	732,774.18	20,000.00	7,650.00
17. Lambertville City	218,212.65	1,985,633.90	8,812,100	100,000.00	448,262.65	230,000.00	778,262.65	46,250.00	11,150.00
18. Lebanon Boro	78,010.79	745,124.45	2,112,100	35,000.00	109,751.60	34,970.67	179,722.27	5,500.00	2,350.00
19. Lebanon Twp.	175,360.00	2,400,741.22	61,660,750	1,500,000.00	1,663,989.00	180,000.00	3,343,989.00	36,250.00	14,250.00
20. Milford Boro	....	995,837.30	4,451,250	200,000.00	478,822.57	32,220.18	711,042.75	15,750.00	4,400.00
21. Raritan Twp.	1,183,600.63	9,235,663.62	63,939,200	400,000.00	1,751,405.53	340,000.00	2,491,405.53	33,000.00	28,900.00
22. Readington Twp.	749,402.93	9,151,916.23	20,895,450	480,000.00	1,548,406.55	470,000.00	2,498,406.55	46,250.00	37,200.00
23. Stockton Boro	34,333.06	395,847.18	1,555,700	50,000.00	56,000.21	40,000.00	146,000.21	7,000.00	2,700.00
24. Tewksbury Twp.	185,404.60	5,425,879.10	8,626,900	451,500.00	663,949.21	200,000.00	1,315,449.21	10,250.00	13,550.00
25. Union Twp.	....	2,511,945.00	36,112,600	324,037.82	399,050.18	150,000.00	873,088.00	14,750.00	9,700.00
26. West Amwell Twp.	225,945.99	1,994,156.47	6,106,975	139,448.00	311,348.03	125,000.00	575,796.03	15,250.00	8,700.00
Totals	$6,090,331.61	$69,876,165.05	$343,570,095	$7,219,701.65	$16,513,554.73	$3,618,354.83	$27,351,611.21	$481,750.00	$76,050.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 4,924,257.00
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.45612491
Net County Taxes Apportioned (12A III)	$14,900,000.00
*Adjustments (Net Total 12A II)	$ 92,216.50
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$14,992,216.50

Rate per $100 to be applied to Column II for apportionment of County Library Taxes	.02889297
Net County Library Taxes Apportioned (12 B.A.)	$ 865,630.33
*Adjustments (Net Total)	$ 5,630.33
Total County Library Taxes	$ 860,000.00

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. East Windsor Twp.	$ 70,122,320	$ 205,181,656	$ 275,303,978	....	$ 275,303,978	$ 2,484,530	$ 277,788,508
2. Ewing Twp.	35,204,666	184,514,805	219,719,471	$ 312,000	219,407,471	4,791,600	224,199,071
3. Hamilton Twp.	261,196,300	866,142,600	1,127,338,900	19,900	1,127,319,000	30,400,146	1,157,719,146
4. Hightstown Boro	11,344,900	31,487,000	42,831,900	4,700	42,827,200	2,398,390	45,225,590
5. Hopewell Boro	12,925,850	45,059,950	57,985,800	....	57,985,800	1,774,803	59,760,603
6. Hopewell Twp.	146,853,300	345,990,800	492,844,100	154,300	492,689,800	4,694,934	497,384,734
7. Lawrence Twp.	101,945,000	337,739,500	439,684,500	6,100	439,678,400	3,628,424	443,306,824
8. Pennington Boro	20,796,700	52,097,125	72,893,825	....	72,893,825	2,254,046	75,147,871
9. Princeton Boro*	139,314,300	260,934,100	400,248,400	....	400,248,400	9,834,496	410,082,896
10. Princeton Twp.	224,491,200	422,464,350	646,955,550	....	646,955,550	4,399,767	651,355,317
11. Trenton City	63,764,200	239,298,100	303,062,300	1,386,370	301,675,930	20,067,356	321,743,286
12. Washington Twp.	19,817,250	36,661,400	56,478,650	3,100	56,475,550	905,700	57,381,250
13. West Windsor Twp.	142,197,170	271,034,700	413,231,870	62,800	413,169,070	11,269,495	424,438,565
Totals	$1,249,973,156	$3,298,606,088	$4,548,579,244	$1,949,270	$4,546,629,974	$98,903,687	$4,645,533,661

*Reassessed District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. East Windsor Twp.	$ 5.83	$ 54.41	$ 28	....	$ 239,700,050	$ 517,488,586	$ 4,173,293.54	....	....
2. Ewing Twp.	9.99	28.88	143,299	....	585,736,497	810,078,867	6,532,891.73	....	....
3. Hamilton Twp.	4.06	67.81	199,066	....	570,936,952	1,728,855,164	13,942,375.33	....	....
4. Hightstown Boro	7.15	49.08	16,545	....	46,944,273	92,186,408	743,438.51	....	....
5. Hopewell Boro	2.41	102.42	10,188	$93,215	....	59,677,576	481,270.60	....	....
6. Hopewell Twp.	2.31	101.30	2,428	....	5,400,352	502,787,514	4,054,736.55	....	....
7. Lawrence Twp.	4.70	53.21	2,596	....	412,008,137	855,317,557	6,897,719.75	....	....
8. Pennington Boro	2.49	96.87	1,328	....	3,273,577	78,422,776	632,441.51	....	....
9. Princeton Boro	2.32	100.52	64,931	....	6,128,496	416,276,323	3,357,065.91	....	....
10. Princeton Twp.	2.44	88.36	17,527	....	91,799,229	743,172,073	5,993,321.01	....	....
11. Trenton City	13.33	42.34	1,574,264	....	468,197,763	791,515,313	6,383,185.70	....	....
12. Washington Twp.	4.22	53.00	3,606	....	52,956,224	110,341,080	889,847.10	....	....
13. West Windsor Twp.	2.79	89.47	505,151	....	58,728,922	483,672,638	3,900,584.38	....	....
Totals	....	....	$2,540,957	$93,215	$2,541,810,472	$7,189,791,875	$57,982,171.62	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Twp.	$ 8,273.96	....	4,165,019.58	$ 479,666.48	....	....	*$ 8,681,407.11	....	....
2. Ewing Twp.	42,712.16	....	6,490,179.57	749,112.46	....	$ 13,095,914.50	....	....	....
3. Hamilton Twp.	59,935.45	....	13,882,439.88	....	....	27,896,052.50	....	....	....
4. Hightstown Boro	69.75	....	743,368.76	85,531.19	....	....	*1,590,205.09	....	....
5. Hopewell Boro	1,330.90	....	479,939.70	....	....	....	**740,957.42	....	....
6. Hopewell Twp.	45,267.88	....	4,009,468.67	463,837.50	....	....	**6,127,234.59	....	....
7. Lawrence Twp.	73,354.54	....	6,824,365.21	790,405.99	....	9,883,213.00	....	....	....
8. Pennington Boro	1,484.39	....	630,957.12	....	....	....	**997,463.99	....	....
9. Princeton Boro	4,999.56	....	3,352,066.35	....	....	....	***4,183,759.46	....	....
10. Princeton Twp.	20,625.60	....	5,972,695.41	....	....	....	***7,453,456.04	....	....
11. Trenton City	116,332.31	....	6,266,853.39	....	....	13,551,698.50		$56,628.00	....
12. Washington Twp.	63.90	....	889,783.20	102,376.43	....	1,427,535.00	....	....	....
13. West Windsor Twp.	14,434.59	....	3,886,149.79	447,898.95	....	....	****5,446,384.57	....	....
Totals	$388,884.99	....	$57,593,286.63	$3,118,829.00	....	$65,854,413.50	$35,220,868.27	$56,628.00	....

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. East Windsor Twp.	$ 2,850,000.00	$ 16,176,093.17	$ 31,365,500	$ 996,000.00	$ 2,916,800.00	$ 250,000.00	$ 4,162,800.00	$ 17,500.00	$ 29,750.00
2. Ewing Twp.	2,045,718.03	22,380,924.56	131,826,150	700,000.00	8,798,859.05	574,900.00	10,073,759.05	248,250.00	134,800.00
3. Hamilton Twp.	5,209,736.15	46,988,228.53	137,617,830	3,300,000.00	19,864,527.61	1,449,409.24	24,613,936.85	754,000.00	355,000.00
4. Hightstown Boro	810,764.00	3,229,869.04	22,496,838	135,000.00	554,123.62	119,000.00	808,123.62	22,200.00	11,200.00
5. Hopewell Boro	215,735.77	1,436,632.89	4,165,500	82,640.69	316,000.00	25,000.00	423,640.69	14,500.00	5,300.00
6. Hopewell Twp.	845,553.99	11,446,094.75	36,690,650	778,553.05	2,034,448.22	333,237.74	3,146,239.01	47,500.00	42,050.00
7. Lawrence Twp.	3,330,689.41	20,828,673.61	97,542,950	830,000.00	6,458,819.32	420,000.00	7,708,819.32	110,750.00	63,050.00
8. Pennington Boro	238,371.12	1,866,792.23	13,459,050	112,500.00	357,352.00	45,000.00	514,852.00	10,000.00	7,300.00
9. Princeton Boro	1,968,133.84	9,503,959.65	262,236,500	900,000.00	4,452,000.75	370,000.00	5,722,000.75	31,000.00	13,150.00
10. Princeton Twp.	2,441,920.00	15,868,071.45	165,267,990	669,961.00	3,645,922.69	680,000.00	4,995,883.69	35,000.00	31,450.00
11. Trenton City	23,013,582.21	42,888,762.10	390,439,619	1,600,000.00	28,936,578.08	3,400,000.00	33,936,578.08	879,750.00	146,000.00
12. Washington Twp.	....	2,419,694.63	4,581,440	474,804.24	1,305,234.76	193,350.00	1,973,389.00	14,750.00	11,500.00
13. West Windsor Twp.	2,038,306.00	11,818,739.31	72,609,500	800,000.00	2,817,866.86	390,000.00	4,007,866.86	26,250.00	23,300.00
Totals	$45,008,510.52	$206,852,535.92	$1,370,299,517	$11,379,458.98	$82,458,532.96	$8,249,896.98	$102,087,888.92	$2,211,450.00	$873,850.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$28,329,124.06
Rate per $100 to be applied to Column II for apportionment of County Taxes	.806451322
Net County Taxes Apportioned (12A III)	$57,593,286.63
‡Adjustments (Net Total 12A IIb) ±	388,884.99
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$57,982,171.62

Net County Library Budget	$ 3,118,829.00
Total Adjustments	$ 9,773.67
Total County Library Taxes Apportioned	$ 3,128,602.67
County Library Apportioned Rate	.092785315

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1984

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2--3)	Taxable Value of Machinery, implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Carteret Boro	$ 93,464,000	$ 247,123,900	$ 340,587,900	....	$ 340,587,900	$ 3,610,296	$ 344,198,196
2. Cranbury Twp.	21,928,500	70,709,600	92,638,100	....	92,638,100	1,022,405	93,660,505
3. Dunellen Boro	50,819,600	90,220,800	141,040,400	....	141,040,400	4,475,273	145,515,673
4. East Brunswick Twp.	421,580,800	929,366,400	1,350,947,200	$ 13,700	1,350,933,500	18,224,800	1,369,158,300
5. Edison Twp.	759,126,500	1,683,353,300	2,442,479,800	594,800	2,441,885,000	27,606,571	2,469,491,571
6. Helmetta Boro	6,226,700	23,954,800	30,181,500	....	30,181,500	244,079	30,425,579
7. Highland Park Boro	58,823,800	131,547,000	190,370,800	305,600	190,065,200	1,841,497	191,906,697
8. Jamesburg Boro	17,233,700	48,111,600	65,345,300	....	65,345,300	1,995,685	67,340,985
9. Metuchen Boro	177,437,700	255,771,300	433,209,000	....	433,209,000	13,315,969	446,524,969
10. Middlesex Boro	68,362,700	132,409,100	200,771,800	232,600	200,539,200	1,790,077	202,329,277
11. Milltown Boro	49,346,400	99,869,500	149,215,900	....	149,215,900	644,258	149,860,168
12. Monroe Twp.	64,025,000	248,593,600	312,618,600	....	312,618,600	3,045,897	315,664,497
13. New Brunswick City	96,015,000	376,174,200	472,189,200	2,114,900	470,074,300	65,994,465	536,068,765
14. North Brunswick Twp.	103,276,900	282,762,200	386,039,100	....	386,039,100	3,983,400	390,022,500
15. Old Bridge Twp.	302,525,400	739,846,900	1,042,372,300	2,067,500	1,040,304,800	10,376,500	1,050,681,300
16. Perth Amboy City	83,087,500	239,930,600	323,018,100	42,800	322,975,300	5,895,794	328,871,094
17. Piscataway Township	205,836,000	578,219,800	784,055,800	....	784,055,800	23,294,062	807,349,862
18. Plainsboro Township	135,543,900	339,624,600	475,168,500	2,310,800	472,857,700	5,160,286	478,017,986
19. Sayreville Borough	163,488,500	440,390,000	603,878,500	1,447,700	602,430,800	6,314,357	608,745,157
20. South Amboy City	28,988,700	66,653,100	95,641,800	....	95,641,800	1,589,617	97,231,417
21. South Brunswick Twp.	105,086,300	287,594,700	392,681,000	8,600	392,672,400	6,640,635	399,313,035
22. South Plainfield Boro	165,513,300	414,499,400	580,012,700	....	580,012,700	7,428,946	587,441,646
23. South River Boro	40,573,100	122,529,800	163,102,900	....	163,102,900	1,098,758	164,201,658
24. Spotswood Boro	53,912,700	120,568,700	174,481,400	....	174,481,400	2,915,873	177,397,273
25. Woodbridge Twp.	370,922,800	875,034,000	1,245,956,800	....	1,245,956,800	15,055,456	1,261,012,256
Totals	$3,643,145,500	$8,844,858,900	$12,488,004,400	$9,139,000	$12,478,865,400	$233,564,966	$12,712,430,366

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Carteret Boro	$3.88	$ 70.42	$ 33,355	....	$ 175,175,505	$ 519,407,056	$ 3,176,011.07	....	....
2. Cranbury Twp.	3.02	53.70	942	....	87,882,855	181,544,302	1,110,085,06	....	....
3. Dunellen Boro	2.99	93.54	89,654	....	17,258,951	162,864,278	995,862.51	....	....
4. East Brunswick Twp.	2.62	105.93	850	$ 54,209,564	....	1,314,949,586	8,040,507.02	....	....
5. Edison Twp.	2.39	92.87	640,783	....	246,330,103	2,716,462,457	16,610,323.75	....	....
6. Helmetta Boro	2.08	131.26	....	4,711,538	....	25,714,041	157,231.32	....	....
7. Highland Park Boro	4.99	67.17	3,770	....	96,843,809	288,754,276	1,765,640.82	....	....
8. Jamesburg Boro	3.04	92.13	9,871	....	6,914,059	74,264,915	454,104.87	....	....
9. Metuchen Boro	2.76	101.39	539,231	....	5,027,032	452,091,232	2,764,395.67	....	....
10. Middlesex Boro	5.16	52.82	9,582	....	188,929,536	391,268,395	2,392,482.88	....	....
11. Milltown Boro	3.22	77.41	6,378	....	47,663,095	197,529,641	1,207,830.46	....	....
12. Monroe Twp	4.04	49.96	1,125	....	320,762,774	636,428,396	3,891,560.27	....	....
13. New Brunswick City	3.90	90.43	755,876	....	*83,894,373	620,719,014	3,795,502.28	$203,352.92	....
14. North Brunswick Twp.	5.01	41.13	262,008	....	605,857,013	996,141,521	6,091,094.52	....	....
15. Old Bridge Twp.	3.28	94.41	83,448	....	72,119,348	1,122,884,096	6,866,086.08	....	....
16. Perth Amboy City	6.19	45.44	610,311	....	446,608,783	776,090,188	4,745,548.84	117,126.19	....
17. Piscataway Twp.	4.17	57.22	12,208	....	622,094,813	1,429,456,883	8,740,683.63	....	....
18. Plainsboro Twp.	1.54	107.67	4,021	29,383,704	....	448,638,303	2,743,282.08	....	....
19. Sayreville Boro	2.97	71.08	94,853	....	314,457,904	923,297,914	5,645,678.45	....	....
20. South Amboy City	3.50	61.98	1,981,615	....	61,352,953	160,565,985	981,809.16	....	....
21. South Brunswick Twp.	5.03	51.60	482,639	....	391,615,360	791,411,034	4,839,231.06	....	....
22. South Plainfield Boro	3.76	69.43	328,418	....	279,039,458	866,809,522	5,300,269.44	....	....
23. South River Boro	5.21	58.10	1,695	....	121,724,430	285,927,783	1,748,357.69	....	....
24. Spotswood Boro	2.91	105.35	195,367	1,155,104	....	176,437,536	1,078,858.77	....	....
25. Woodbridge Twp.	5.25	42.08	2,905,287	....	1,825,826,512	3,089,744,055	18,892,825.00	....	....
Totals	....	....	$9,053,287	$89,459,910	$6,017,378,666	$18,649,402,409	$114,035,262.70	$320,479.11	....

*Includes N.J.S.A. 54:4-3.104 in the amount of $3,419,883

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Boro	$ 11,997.94	....	$ 3,164,013.13	....	....	$ 6,948,955.17	....	....	....
2. Cranbury Twp.	176,702.56	....	933,382.50	....	....	1,512,116.50	....	....	....
3. Dunellen Boro	22,934.07	....	972,928.44	....	....	2,626,527.06	....	....	....
4. East Brunswick Twp.	115,571.15	....	7,924,935.87	....	....	20,115,941.00	....	....	....
5. Edison Twp.	....	$167,520.70	16,777,844.45	....	....	35,431,536.00	....	$2,709,019.75	....
6. Helmetta Boro	....	....	157,231.32	....	....	327,311.00	....	....	....
7. Highland Park Boro	6,922.32	....	1,758,718.50	....	....	5,548,751.52	....	....	....
8. Jamesburg Boro	1,583.47	....	452,521.40	....	....	1,212,519.00	....	....	....
9. Metuchen Boro	53,849.84	....	2,710,545.83	....	....	6,773,291.33	....	....	....
10. Middlesex Boro	23,206.19	....	2,369,276.69	....	....	5,703,821.00	....	....	....
11. Milltown Boro	4,900.13	....	1,202,930.33	....	....	3,256,089.96	....	....	....
12. Monroe Twp.	....	11,896.81	3,903,457.08	....	....	7,591,730.00	....	....	....
13. New Brunswick City	60,976.59	....	3,531,172.77	....	....	9,684,923.50	....	392,314.83	....
14. North Brunswick Twp.	5,248.97	....	6,085,845.55	....	....	11,440,651.00	....	....	....
15. Old Bridge Twp.	39,819.90	....	6,826,266.18	....	....	*20,523,936.00	....	....	....
16. Perth Amboy City	28,480.81	....	4,599,941.84	....	....	7,616,150.25	....	205,408.50	....
17. Piscataway Twp.	87,665.57	....	8,653,018.06	....	....	21,019,821.00	....	....	....
18. Plainsboro Twp.	....	2,914.50	2,746,196.58	....	....	....	$3,716,437.85	....	....
19. Sayreville Boro	217,057.01	....	5,428,621.44	....	....	*12,595,749.00	....	....	....
20. South Amboy City	447.16	....	981,362.00	....	....	2,402,911.00	....	15,768.00	....
21. South Brunswick Twp.	20,002.10	....	4,819,228.96	....	....	13,749,301.00	....	....	....
22. South Plainfield Boro.	36,938.06	....	5,263,331.38	....	....	*13,365,274.13	....	....	....
23. South River Boro.	9,677.89	....	1,738,679.80	....	....	4,568,148.00	....	....	....
24. Spotswood Boro.	2,574.31	....	1,076,284.46	....	....	3,042,311.00	....	....	....
25. Woodbridge Twp.	517,759.56	....	18,375,065.44	....	....	41,223,368.78	....	....	....
Totals	$1,444,315.60	$182,332.01	$112,452,800.00	....	....	$258,191,134.20	$3,716,437.85	$3,322,511.08	....

*Old Bridge includes $500,000 added 83-84 budget
*Sayreville includes $464,968 added 83-84 budget
*South Plainfield includes $194,400 added 83-84 budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Carteret Boro	$ 3,235,766.69	$ 13,348,734.99	$ 50,330,200	$ 800,000.00	$ 3,116,179.27	$ 390,000.00	$ 4,306,179.27	$ 213,000.00	$ 84,000.00
2. Cranbury Twp.	374,235.00	2,819,734.00	7,361,700	188,000.00	722,409.31	65,000.00	975,409.31	9,000.00	6,350.00
3. Dunellen Boro	739,640.58	4,339,096.08	12,965,600	50,000.00	790,465.76	146,800.00	987,265.76	58,750.00	25,350.00
4. East Brunswick Twp.	7,702,490.00	35,743,366.87	138,362,300	480,800.00	6,689,918.00	693,633.00	7,864,351.00	120,750.00	147,300.00
5. Edison Twp.	3,994,689.00	58,823,089.20	270,809,300	3,300,000.00	23,595,023.14	1,730,000.00	28,625,023.14	301,500.00	244,850.00
6. Helmetta Boro	146,644.42	631,186.74	2,668,200	46,000.00	186,212.61	40,000.00	272,212.61	6,750.00	2,500.00
7. Highland Park Boro	2,265,698.00	9,573,168.02	31,925,400	364,000.00	1,220,257.19	110,000.00	1,694,257.19	54,000.00	30,150.00
8. Jamesburg Boro	377,109.52	2,042,149.92	10,428,700	150,000.00	503,190.51	110,000.00	763,190.51	27,500.00	11,100.00
9. Metuchen Boro	2,821,658.87	12,305,496.03	52,172,500	75,000.00	2,156,949.70	291,000.00	2,522,949.70	78,750.00	57,850.00
10. Middlesex Boro	2,356,862.11	10,429,959.80	18,136,300	580,000.00	1,918,673.89	420,000.00	2,918,673.89	94,250.00	57,950.00
11. Milltown Boro	363,979.25	4,822,999.54	13,038,200	142,000.00	1,105,690.67	68,000.00	1,315,690.67	64,500.00	31,300.00
12. Monroe Twp.	1,230,551.53	12,725,738.61	48,740,100	850,000.00	2,582,165.10	400,000.00	3,832,165.10	61,250.00	77,750.00
13. New Brunswick City	7,290,682.36	20,899,093.46	424,760,600	....	15,687,885.67	800,000.00	16,487,885.67	217,500.00	44,400.00
14. North Brunswick Twp.	1,993,427.40	19,519,923.95	37,930,400	1,000,000.00	4,800,752.85	423,000.00	6,223,752.85	116,750.00	60,400.00
15. Old Bridge Twp.	7,015,000.00	34,365,202.18	166,429,300	350,000.00	6,174,000.00	856,000.00	7,380,000.00	232,000.00	174,350.00
16. Perth Amboy City	7,926,441.30	20,347,941.89	102,440,500	200,000.00	6,962,483.16	612,000.00	7,774,483.16	289,500.00	64,250.00
17. Piscataway Twp.	3,955,662.68	33,628,501.74	210,078,300	770,000.00	6,639,595.12	673,000.00	8,082,595.12	143,750.00	109,250.00
18. Plainsboro Twp.	872,312.00	7,334,946.43	85,711,700	750,000.00	1,382,774.77	51,000.00	2,183,774.77	6,500.00	3,900.00
19. Sayreville Boro	....	18,024,370.44	211,957,200	4,000,000.00	11,974,552.00	240,000.00	16,214,552.00	218,250.00	146,800.00
20. South Amboy City	....	3,400,041.00	24,709,100	745,111.26	4,138,595.71	198,000.00	5,081,706.97	104,250.00	28,350.00
21. South Brunswick Twp.	1,477,458.10	20,045,988.06	51,788,500	1,099,888.90	5,362,599.00	473,000.00	6,935,487.90	60,750.00	51,450.00
22. South Plainfield Boro	3,451,510.00	22,080,115.51	56,885,400	750,000.00	3,974,737.00	500,000.00	5,224,737.00	124,500.00	101,650.00
23. South River Boro	2,236,925.54	8,543,753.34	23,545,400	425,000.00	1,258,402.86	195,000.00	1,878,402.86	189,750.00	52,950.00
24. Spotswood Boro	1,033,787.50	5,152,382.96	19,489,100	82,000.00	1,060,078.33	100,000.00	1,242,078.33	35,000.00	33,350.00
25. Woodbridge Twp.	6,490,505.00	66,088,939.22	197,975,900	600,000.00	25,935,225.00	1,486,000.00	28,021,225.00	736,000.00	383,950.00
Totals	$69,353,036.85	$447,035,919.98	$2,270,639,900	$17,797,800.16	$139,938,816.62	$11,071,433.00	$168,808,049.78	$3,564,500.00	$2,031,500.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 42,074,443.00
Rate per $100 to be applied to Column II for apportionment of County Taxes	.611469
Net County Taxes Apportioned (12A III)	$112,452,800.00
*Adjustments (Net Total 12A IIb) ±	$ 1,582,462.70
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$114,035,262.70

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Twp.	$ 96,167,800	$ 249,026,550	$ 345,194,350	....	$ 345,194,350	$ 2,555,660	$ 347,750,010
2. Allenhurst Boro	14,586,400	26,437,600	41,024,000	....	41,024,000	698,921	41,722,921
3. Allentown Boro	3,736,100	18,074,450	21,810,550	$ 72,050	21,738,500	1,166,942	22,905,442
4. Asbury Park City	24,251,090	99,368,610	123,619,700	710,700	122,909,000	13,446,320	136,355,320
5. Atlantic Highlands Boro	53,509,000	89,245,500	142,754,500	....	142,754,500	2,522,142	145,276,642
6. Avon-By-The-Sea Boro	39,527,100	42,116,200	81,643,300	....	81,643,300	397,120	82,040,420
7. Belmar Boro	77,712,800	110,787,400	188,500,200	....	188,500,200	1,231,764	189,731,964
8. Bradley Beach Boro	30,432,575	68,793,300	99,225,875	....	99,225,875	769,524	99,995,399
9. Brielle Boro	97,830,000	131,561,700	229,391,700	....	229,391,700	872,859	230,264,559
10. Colts Neck Twp.	101,509,700	170,291,100	271,800,800	....	271,800,800	3,123,055	274,923,855
11. Deal Boro	66,866,500	92,333,200	159,199,700	....	159,199,700	979,778	160,179,478
12. Eatontown Boro	79,450,963	172,621,800	252,072,763	....	252,072,763	6,410,344	258,483,107
13. Englishtown Boro	6,148,610	16,122,180	22,270,790	....	22,270,790	2,110,476	24,381,266
14. Fair Haven Boro	47,604,600	94,467,400	142,072,000	....	142,072,000	436,728	142,508,728
15. Farmingdale Boro	7,002,500	17,677,500	24,680,000	....	24,680,000	2,214,651	26,894,651
16. Freehold Boro	46,987,201	134,749,876	181,737,077	....	181,737,077	11,854,739	193,591,816
17. Freehold Twp.	133,024,850	402,027,300	535,052,150	....	535,052,150	32,044,857	567,097,007
18. Hazlet Twp.	89,992,850	186,760,550	276,753,400	9,500	276,743,900	1,684,449	278,428,349
19. Highlands Boro	49,354,900	77,008,000	126,362,900	216,800	126,146,100	669,015	126,815,115
20. Holmdel Twp.	93,333,948	312,191,825	405,525,773	....	405,525,773	11,754,638	417,280,411
21. Howell Twp.	168,699,000	412,967,400	581,666,400	92,900	581,573,500	6,950,953	588,524,453
22. Interlaken Boro	14,378,600	24,800,900	39,179,500	....	39,179,500	146,643	39,326,143
23. Keansburg Boro	21,394,100	88,501,360	109,895,460	502,000	109,393,460	775,984	110,169,444
24. Keyport Boro	41,377,100	97,487,800	138,864,900	506,000	138,358,900	8,288,154	146,647,054
25. Little Silver Boro	75,934,700	102,157,350	178,092,050	....	178,092,050	992,554	179,084,604
26. Loch Arbour Village	3,516,700	7,857,000	11,373,700	....	11,373,700	89,977	11,463,677
27. Long Branch City	164,697,000	412,145,500	576,842,500	161,500	576,681,000	9,909,889	586,590,889
28. Manalapan Twp.	195,272,000	412,618,950	607,890,950	....	607,890,950	4,512,430	612,403,380
29. Manasquan Boro	113,746,300	132,938,900	246,685,200	....	246,685,200	1,468,644	248,153,844
30. Marlboro Twp.	166,421,828	402,234,885	568,656,713	....	568,656,713	7,280,470	575,937,183

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
31. Matawan Boro	35,863,200	86,589,300	122,452,500	145,900	122,306,600	1,184,190	123,490,790
32. Middletown Twp.	256,629,700	496,528,300	753,158,000	1,244,100	751,913,900	6,917,905	758,831,805
33. Millstone Twp.	45,101,285	66,314,300	111,415,585	....	111,415,585	1,079,245	112,494,830
34. Monmouth Beach Boro	39,074,450	92,209,850	131,284,300	111,100	131,173,200	386,024	131,559,224
35. Neptune Twp.	176,760,100	413,018,000	589,778,100	....	589,778,100	8,800,967	598,579,067
36. Neptune City Boro	32,853,400	66,790,000	99,643,400	....	99,643,400	830,315	100,473,715
37. Ocean Twp.	250,824,100	490,359,000	741,183,100	....	741,183,100	4,485,303	745,668,403
38. Oceanport Boro	65,256,680	127,463,800	192,720,480	....	192,720,480	1,356,658	194,077,138
39. Red Bank Boro	141,571,500	205,149,200	346,720,700	786,400	345,934,300	14,419,324	360,353,624
40. Roosevelt Boro	3,137,540	8,416,080	11,553,620	214 870	11,338,750	57,777	11,396,527
41. Rumson Boro	171,560,300	197,768,200	369,328,500	....	369,328,500	1,863,026	371,191,526
42. Sea Bright Boro	10,665,600	24,191,750	34,857,350	....	34,857,350	224,832	35,082,182
43. Sea Girt Boro	102,177,200	81,064,500	183,241,700	....	183,241,700	862,254	184,103,954
44. Shrewsbury Boro	50,848,700	78,522,000	129,370,700	....	129,370,700	2,395,251	131,765,951
45. Shrewsbury Twp.	1,180,000	3,770,000	4,950,000	....	4,950,000	98,526	5,048,526
46. South Belmar Boro	8,890,200	28,283,700	37,173,900	....	37,173,900	363,072	37,536,972
47. Spring Lake Boro	140,393,300	127,533,800	267,927,100	....	267,927,100	4,695,399	272,622,499
48. Spring Lake Hts. Boro	30,384,400	54,900,800	85,285,200	....	85,285,200	566,799	85,851,999
49. Tinton Falls Boro	82,483,550	186,855,100	269,338,650	....	269,338,650	2,011,354	271,350,004
50. Union Beach Boro	21,869,400	65,848,450	87,717,850	....	87,717,850	545,255	88,263,105
51. Upper Freehold Twp.	26,593,852	51,193,900	77,787,752	40,900	77,746,852	3,363,416	81,110,268
52. Wall Twp.	259,161,900	438,318,800	697,480,700	....	697,480,700	6,223,806	703,704,506
53. West Long Branch Boro	80,238,900	160,846,500	241,085,400	....	241,085,400	1,885,153	242,970,553
Totals	$4,157,986,072	$8,157,307,416	$12,315,293,488	$4,814,720	$12,310,478,768	$201,975,531	$12,512,454,299

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Aberdeen Twp.	$3.521	$ 92.97	$ 8,984	....	$ 32,857,544	$ 380,616,538	$ 2,048,394.21	....	....
2. Allenhurst Boro	1.235	105.13	2,100	$ 1,225,756	....	40,499,265	217,958.11	....	....
3. Allentown Boro	5.031	58.36	....	....	15,750,168	38,655,610	208,035.96	....	....
4. Asbury Park City	6.886	92.96	....	....	16,818,986	153,174,306	824,350.31	....	....
5. Atlantic Highlands Boro	2.626	113.12	....	15,414,241	....	129,862,401	698,890.79	....	....
6. Avon-By-The-Sea Boro	2.014	103.10	....	1,791,104	....	80,249,316	431,884.11	....	....
7. Belmar Boro	2.180	107.20	500	10,399,154	....	179,333,310	965,132.30	....	....
8. Bradley Beach Boro	3.089	109.13	20,216	7,296,148	....	92,719,467	498,995.71	....	....
9. Brielle Boro	1.691	121.14	421	38,371,259	....	191,893,721	1,032,729.66	....	....
10. Colts Neck Twp.	2.510	82.61	....	....	60,142,011	335,065,866	1,803,250.55	....	....
11. Deal Boro	1.457	92.01	....	....	14,411,275	174,590,753	939,608.91	....	....
12. Eatontown Boro	3.568	84.31	162	....	54,833,785	313,317,054	1,686,203.24	....	....
13. Englishtown Boro	2.473	109.48	60	1,208,309	....	23,173,017	124,712.07	....	....
14. Fair Haven Boro	3.646	74.74	....	....	48,934,592	191,443,320	1,030,305.70	....	....
15. Farmingdale Boro	3.073	96.31	9,608	....	1,710,984	28,615,243	154,000.92	....	....
16. Freehold Boro	3.145	90.18	14,715	....	26,376,361	219,982,892	1,183,899,38	....	....
17. Freehold Twp.	2.546	96.24	7,772	....	30,417,775	597,522,554	3,215,734.53	....	....
18. Hazlet Twp.	4.159	64.71	68	....	157,672,662	436,101,079	2,346,999.77	....	....
19. Highlands Boro	2.783	110.32	....	10,893,165	....	115,921,950	623,866.35	....	....
20. Holmdel Twp.	2.863	66.52	....	....	224,433,507	641,713,918	3,453,562.69	....	....
21. Howell Twp.	2.373	98.00	4,828	....	21,820,515	610,349,796	3,284,767.91	....	....
22. Interlaken Boro	1.719	92.34	....	....	3,250,933	42,577,076	229,140.43	....	....
23. Keansburg Boro	3.976	84.85	....	....	21,153,351	131,322,795	706,750.30	....	....
24. Keyport Boro	2.540	113.56	1,104	12,967,030	....	133,681,128	719,442.33	....	....
25. Little Silver Boro	3.337	80.54	438	....	44,754,628	223,839,670	1,204,655.71	....	....
26. Loch Arbour Village	4.027	81.33	....	....	2,737,395	14,201,072	76,427.04	....	....
27. Long Branch City	2.998	109.22	194,715	41,149,083	....	545,636,521	2,936,495.35	....	....
28. Manalapan Twp.	2.407	104.64	26	22,828,430	....	589,574,976	3,172,962.41	....	....
29. Manasquan Boro	1.763	107.25	7,160	14,414,752	....	233,746,252	1,257,970.75	....	....
30. Marlboro Twp.	2.664	92.83	....	....	47,680,309	623,617,492	3,356,171.72	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	(a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
31. Matawan Boro	4.468	65.09	14,824	....	67,275,669	190,781,283	1,026,742.77	....	....
32. Middletown Twp.	6.002	41.32	1,033	....	1,078,397,176	1,837,230,014	9,887,566.50	....	....
33. Millstone Twp.	2.957	82.78	....	....	25,014,089	137,508,919	740,042.66	....	....
34. Monmouth Beach Boro	2.724	79.48	....	....	34,214,935	165,774,159	892,159.94	....	....
35. Neptune Twp.	2.505	109.40	....	40,272,975	....	558,306,092	3,004,680.18	....	....
36. Neptune City Boro	2.774	91.54	10,922	....	11,980,252	112,464,889	605,261.22	....	....
37. Ocean Twp.	2.740	104.19	....	24,553,387	....	721,115,016	3,880,881.88	....	....
38. Oceanport Boro	2.616	92.65	5,159	....	18,622,578	212,704,875	1,144,730.70	....	....
39. Red Bank Boro	2.602	121.84	110,462	51,806,309	....	308,657,777	1,661,128.04	....	....
40. Roosevelt Boro	5.259	61.20	....	....	7,333,626	18,730,153	100,801.55	....	....
41. Rumson Boro	2.497	97.09	....	....	12,203,135	383,394,661	2,063,345.46	....	....
42. Sea Bright Boro	5.632	44.24	....	....	45,370,445	80,452,627	432,978.29	....	....
43. Sea Girt Boro	1.573	93.11	176	....	14,189,342	198,293,472	1,067,171.71	....	....
44. Shrewsbury Boro	2.805	100.35	....	....	2,714,574	134,480,525	723,744.51	....	....
45. Shrewsbury Twp.	6.329	92.60	....	....	408,859	5,457,385	29,370.44	....	....
46. South Belmar Boro	3.140	100.38	....	....	128,983	37,665,955	202,709.86	....	....
47. Spring Lake Boro	1.480	106.32	3,500	14,344,980	....	258,291,019	1,390,065.27	....	....
48. Spring Lake Hts. Boro	3.968	54.79	1,418	....	71,567,632	157,421,049	847,205.35	....	....
49. Tinton Falls Boro	3.025	111.59	....	22,810,373	....	248,539,631	1,337,585.45	....	....
50. Union Beach Boro	3.677	87.20	12	....	15,891,981	104,155,098	560,539.75	....	....
51. Upper Freehold Twp.	2.821	88.45	....	....	12,833,683	93,943,951	505,585.61	....	....
52. Wall Twp.	2.111	107.71	....	41,573,691	....	662,130,815	3,563,441.93	....	....
53. West Long Branch Boro	2.382	106.06	....	8,844,498	....	234,126,055	1,260,014.76	....	....
Totals	....	....	$420,383	$382,154,644	$2,243,903,740	$14,374,623,778	$77,361,053.05	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Aberdeen Twp.	$ 37,966.65	$ 117.65	$ 2,010,545.21	....	....	....	R$ 7,235,762.38	....	....
2. Allenhurst Boro	3,942.64	....	214,015.47	$ 8,163.68	....	$ 47,957.00	....	....	....
3. Allentown Boro	928.80	....	207,107.16	7,895.14	$ 6,328.13	....	R 691,062.08	....	....
4. Asbury Park City	3,274.70	124.44	821,200.05	....	25,159.47	3,103,430.50	....	$ 29,088.00	....
5. Atlantic Highlands Boro	1,808.91	....	697,081.88	26,571.40	21,282.64	804,813.00	R 1,105,116.22	....	....
6. Avon-By-The-Sea Boro	219.02	524.96	432,190.05	....	13,186.44	609,645.00	....	....	....
7. Belmar Boro	8,308.81	126.44	956,949.33	....	29,265.08	1,697,577.50	....	....	....
8. Bradley Beach Boro	2,696.07	11.43	496,311.07	....	....	1,425,528.00	....	....	....
9. Brielle Boro	880.15	322.61	1,032,172.12	39,342.74	....	1,733,147.45	....	....	....
10. Colts Neck Twp.	236.63	29.42	1,803,043.34	68,725.45	....	3,175,806.50	R 1,854,192.19	....	....
11. Deal Boro	87.15	....	939,521.76	35,811.07	....	698,631.00	....	....	....
12. Eatontown Boro	25,432.31	151.80	1,660,922.73	63,318.58	....	2,787,140.00	R 1,870,853.21	....	....
13. Englishtown Boro	608.16	....	124,103.91	4,731.23	3,791.11	R 267,125.81	R 111,573.11	....	....
14. Fair Haven Boro	414.50	229.14	1,030,120.34	39,264.57	....	1,897,652.00	R 1,303,082.46	....	....
15. Farmingdale Boro	249.64	720.26	154,471.54	5,887.37	4,710.24	457,645.75	R 163,857.99	....	....
16. Freehold Boro	1,617.15	....	1,182,282.23	....	....	1,831,068.72	R 1,406,330.14	....	....
17. Freehold Twp.	3,336.51	....	3,212,398.02	122,445.79	....	6,556,481.65	R 3,924,965.80	....	....
18. Hazlet Twp.	7,677.62	545.49	2,339,867.64	89,192.94	....	6,915,034.50	....	....	....
19. Highlands Boro	20,572.21	45.74	603,339.88	23,012.57	....	739,052.30	R 1,076,179.53	....	....
20. Holmdel Twp.	39,931.99	....	3,413,630.70	130,184.06	....	8,030,048.00	....	....	....
21. Howell Twp.	6,277.58	2,603.45	3,281,093.78	125,065.11	100,164.36	6,228,284.00	R 3,742,488.83	....	....
22. Interlaken Boro	128.69	....	229,011.74	8,729.14	....	68,670.00	....	....	....
23. Keansburg Boro	2,009.73	....	704,740.57	26,865.31	....	1,980,608.75	....	....	....
24. Keyport Boro	18,033.99	....	701,408.34	....	....	2,039,003.50	....	....	....
25. Little Silver Boro	59.71	....	1,204,596.00	45,914.67	....	2,052,532.00	R 1,646,716.40	....	....
26. Loch Arbour Village	1,102.21	....	75,324.83	2,873.41	....	....	J 215,452.88	....	....
27. Long Branch City	44,226.48	....	2,892,268.87	....	....	8,625,347.49	....	189,484.50	....
28. Manalapan Twp.	22,747.15	326.78	3,150,542.04	120,111.59	....	5,825,250.41	R 3,951,923.63	....	....
29. Manasquan Boro	1,834.33	242.99	1,256,379.41	47,891.51	38,353.10	2,210,945.00	....	....	....
30. Marlboro Twp.	3,354.14	80.21	3,352,897.79	127,801.08	102,349.30	6,464,122.86	R 3,651,717.31	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
31. Matawan Boro	2,754.37	....	1,023,988.40	....	....	....	R 3,488,119.12	....	....
32. Middletown Twp.	25,238.60	25,773.26	9,888,101.16	....	....	27,566,143.00	....	....	....
33. Millstone Twp.	1,236.20	....	738,806.46	28,162.33	....	2,390,114.00	....	....	....
34. Monmouth Beach Boro	27.84	....	892,132.10	34,004.70	....	750,171.50	R 1,061,323.31	....	....
35. Neptune Twp.	3,113.78	2,524.28	3,004,090.68	....	91,694.60	8,129,585.00	....	....	....
36. Neptune City Boro	1,070.06	1,041.85	605,233.01	23,069.24	18,472.08	1,345,333.00	....	....	....
37. Ocean Twp.	7,571.24	....	3,873,310.64	147,643.44	....	....	J 11,611,815.61	....	....
38. Oceanport Boro	8,055.37	....	1,136,675.33	43,330.17	....	1,698,054.00	R 1,312,670.48	....	....
39. Red Bank Boro	21,723.91	....	1,639,404.13	....	....	3,657,445.25	R 2,395,974.31	....	....
40. Roosevelt Boro	....	....	100,801.55	3,842.17	3,076.50	396,577.00	....	....	....
41. Rumson Boro	1,977.60	1,287.59	2,062,655.45	78,621.31	....	2,670,533.00	R 2,961,911.40	....	....
42. Sea Bright Boro	485.81	....	432,492.48	16,485.47	....	196,237.00	592,877.73	....	....
43. Sea Girt Boro	610.65	267.76	1,066,828.82	40,663.78	....	1,115,659.00	....	....	....
44. Shrewsbury Boro	10,839.87	....	712,904.64	27,178.63	....	1,068,341.00	R 1,015,033.79	....	....
45. Shrewsbury Twp.	....	....	29,370.44	1,119.49	....	74,350.65	R 33,587.84	....	....
46. South Belmar Boro	1,717.10	....	200,992.76	7,662.46	6,146.02	554,135.00	....	....	....
47. Spring Lake Boro	3,558.88	....	1,386,506.39	....	....	1,533,150.00	....	....	....
48. Spring Lake Hts. Boro	....	....	847,205.35	32,292.25	....	1,723,732.00	....	....	....
49. Tinton Falls Boro	1,839.76	....	1,335,745.69	50,913.90	....	2,877,394.00	R 1,983,419.95	....	....
50. Union Beach BoroBoro	139.43	258.43	560,658.75	21,370.01	....	1,541,637.50	....	....	....
51. Upper Freehold Twp.	27,184.29	1,336.45	479,737.77	18,315.08	....	....	R 1,719,435.92	....	....
52. Wall Twp.	32,571.96	77,781.40	3,608,651.37	137,495.65	109,936.93	9,338,262.37	....	....	....
53. West Long Branch Boro	43.82	165.08	1,260,136.02	48,031.51	....	1,969,129.50	R 1,575,650.08	....	....
Totals	$411,724.17	$116,638.91	$77,065,967.79	$1,930,000.00	$573,916.00	$148,868,532.46	$63,703,093.70	$218,572.50	....

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Aberdeen Twp.	$ 2,998,570.52	12,244,878.11	$ 39,198,100	$ 31,736.03	$ 1,539,147.50	$ 425,000.00	$ 2,285,883.53	$76,250.00	$ 56,600.00
2. Allenhurst Boro	245,466.78	515,602.93	2,477,500	95,000.00	696,358.29	32,000.00	823,358.29	3,500.00	2,550.00
3. Allentown Boro	240,000.00	1,152,392.51	4,281,300	235,000.00	149,928.00	38,000.00	442,928.00	11,250.00	5,600.00
4. Asbury Park City	5,411,489.00	9,390,367.02	51,466,240	450,000.00	4,224,262.00	1,000,000.00	5,674,262.00	57,750.00	13,900.00
5. Atlantic Highlands Boro	1,160,278.20	3,815,143.34	14,391,400	300,000.00	535,567.22	140,000.00	975,567.22	28,750.00	16,100.00
6. Avon-By-The-Sea Boro	597,772.42	1,652,793.91	6,253,200	340,000.00	540,144.18	64,383.00	944,527.18	15,500.00	7,500.00
7. Belmar Boro	1,453,000.00	4,136,792.51	31,527,200	1,350,000.00	2,792,615.00	204,992.00	4,347,607.00	48,000.00	16,150.00
8. Bradley Beach Boro	1,167,946.52	3,089,785.59	4,893,710	90,000.00	1,113,615.58	212,000.00	1,415,615.58	50,750.00	10,450.00
9. Brielle Boro	1,091,226.20	3,895,888.51	9,772,700	430,000.00	292,664.08	120,000.00	842,664.08	16,500.00	15,500.00
10. Colts Neck Twp.	....	6,901,767.48	28,692,426	750,000.00	1,515,486.00	200,000.00	2,465,486.00	11,750.00	20,900.00
11. Deal Boro	660,774.10	2,334,737.93	7,605,600	345,000.00	1,160,908.10	47,000.00	1,522,908.10	5,250.00	5,400.00
12. Eatontown Boro	2,842,368.41	9,224,602.93	50,653,100	800,000.00	1,909,831.24	80,000.00	2,789,831.24	28,500.00	28,250.00
13. Englishtown Boro	91,867.00	603,192.17	4,876,000	85,000.00	119,952.70	20,000.00	224,952.70	8,500.00	2,050.00
14. Fair Haven Boro	926,365.00	5,196,484.37	11,031,500	140,000.00	467,708.00	100,000.00	707,708.00	25,000.00	25,100.00
15. Farmingdale Boro	40,086.06	826,658.95	1,682,400	179,750.00	111,310.31	27,000.00	318,060.31	6,750.00	4,250.00
16. Freehold Boro	1,669,933.77	6,089,614.86	35,857,100	410,000.00	1,262,567.84	150,000.00	1,822,567.84	50,250.00	27,750.00
17. Freehold Twp.	624,000.00	14,440,291.26	70,584,800	2,850,000.00	4,342,200.00	260,000.00	7,452,200.00	46,250.00	53,550.00
18. Hazlet Twp.	2,236,809.00	11,580,904.08	38,350,800	400,000.00	2,011,887.00	180,000.00	2,591,887.00	84,250.00	93,950.00
19. Highlands Boro	1,087,900.00	3,529,484.28	11,850,700	200,000.00	653,447.53	190,000.00	1,043,447.53	53,000.00	11,600.00
20. Holmdel Twp.	375,553.00	11,949,415.76	52,170,550	1,600,000.00	2,970,781.00	250,000.00	4,820,781.00	17,750.00	25,150.00
21. Howell Twp.	492,924.39	13,970,020.47	53,172,800	1,572,690.95	6,280,371.36	700,000.00	8,553,062.31	186,500.00	72,250.00
22. Interlaken Boro	369,974.54	676,385.42	832,400	60,000.00	123,917.69	5,000.00	188,917.69	3,500.00	6,500.00
23. Keansburg Boro	1,668,596.39	4,380,811.02	14,910,150	....	1,412,442.75	405,000.00	1,817,442.75	81,000.00	22,900.00
24. Keyport Boro	984,881.46	3,725,293.30	32,247,800	185,000.00	1,000,225.60	207,700.00	1,392,925.60	41,750.00	17,800.00
25. Little Silver Boro	1,027,946.00	5,977,705.07	30,406,500	220,000.00	617,499.00	185,000.00	1,022,499.00	13,500.00	25,200.00
26. Loch Arbour Village	168,000.00	461,651.12	271,300	76,000.00	58,887.52	10,000.00	144,887.52	1,500.00	850.00
27. Long Branch City	5,880,213.50	17,587,314.36	59,495,000	518,000.00	4,989,285.00	575,000.00	6,082,285.00	138,750.00	59,600.00
28. Manalapan Twp.	1,694,889.14	14,742,716.81	54,188,200	1,200,000.00	3,013,182.96	500,000.00	4,713,182.96	97,500.00	66,300.00
29. Manasquan Boro	823,367.35	4,376,936.37	34,866,200	292,000.00	778,275.91	90,000.00	1,160,275.91	58,750.00	20,250.00
30. Marlboro Twp.	1,647,097.00	15,345,985.34	109,783,625	750,000.00	3,027,904.00	450,000.00	4,227,904.00	38,250.00	35,400.00

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
31. Matawan Boro	1,006,039.27	5,518,146.79	16,800,000	28,500.00	1,917,742.86	208,000.00	2,154,242.86	32,250.00	24,750.00
32. Middletown Twp.	8,097,605.00	45,551,849.16	101,074,986	2,400,000.00	7,472,783.00	1,700,000.00	11,572,783.00	297,000.00	239,550.00
33. Millstone Twp.	170,000.00	3,327,082.79	7,818,500	668,000.00	408,799.90	140,000.00	1,216,799.90	20,500.00	9,200.00
34. Monmouth Beach Boro	847,242.00	3,584,873.61	25,858,800	286,000.00	439,566.00	110,000.00	835,566.00	10,500.00	11,150.00
35. Neptune Twp.	3,769,422.73	14,994,793.01	144,041,900	850,000.00	4,069,481.65	685,000.00	5,604,481.65	171,500.00	92,500.00
36. Neptune City Boro	795,042.82	2,787,150.15	6,582,700	135,000.00	633,596.97	76,000.00	844,596.97	54,000.00	16,050.00
37. Ocean Twp.	4,801,997.35	20,434,767.04	64,178,800	601,700.00	2,803,878.54	400,000.00	3,805,578.54	72,250.00	76,000.00
38. Oceanport Boro	887,000.00	5,077,729.98	101,423,000	278,600.00	735,135.00	75,000.00	1,088,735.00	16,000.00	23,800.00
39. Red Bank Boro	1,684,295.64	9,377,119.33	70,872,250	575,000.00	2,813,100.84	400,000.00	3,788,100.84	64,250.00	21,150.00
40. Roosevelt Boro	95,092.06	599,389.28	1,625,030	50,000.00	67,634.34	19,000.00	136,634.34	6,000.00	2,050.00
41. Rumson Boro	1,495,129.95	9,268,851.11	37,350,500	573,700.00	1,654,241.32	316,880.00	2,544,821.32	36,500.00	26,050.00
42. Sea Bright Boro	737,954.00	1,976,046.68	1,375,550	153,700.00	377,264.00	54,000.76	584,964.76	11,000.00	4,600.00
43. Sea Girt Boro	673,636.00	2,896,787.60	37,601,400	300,000.00	490,354.83	74,000.00	864,354.83	8,750.00	12,750.00
44. Shrewsbury Boro	873,608.00	3,697,066.06	8,719,100	240,000.00	426,532.00	70,000.00	736,532.00	14,000.00	14,650.00
45. Shrewsbury Twp.	181,129.00	319,557.42	261,500	28,000.00	76,941.00	....	104,941.00	....	....
46. South Belmar Boro	410,000.00	1,178,936.24	869,900	70,000.00	151,919.00	70,000.00	291,919.00	29,250.00	5,050.00
47. Spring Lake Boro	1,116,400.00	4,036,056.39	36,126,400	644,000.00	914,280.00	136,000.00	1,694,280.00	18,750.00	15,900.00
48. Spring Lake Hts. Boro	804,077.40	3,407,307.00	4,010,000	101,000.00	685,145.45	120,000.00	906,145.45	33,500.00	20,400.00
49. Tinton Falls Boro	1,962,042.85	8,209,516.39	199,657,350	400,000.00	1,398,710.12	300,000.00	2,098,710.12	23,250.00	27,650.00
50. Union Beach Boro	1,122,000.00	3,245,666.26	12,975,540	152,000.00	1,824,165.72	190,000.00	2,166,165.72	81,250.00	22,850.00
51. Upper Freehold Twp.	71,000.00	2,288,488.77	11,544,900	320,000.00	340,000.00	140,000.00	800,000.00	21,750.00	8,150.00
52. Wall Twp.	1,660,900.00	14,855,246.32	165,174,600	1,598,000.00	3,297,729.13	662,185.00	5,557,914.13	137,000.00	66,300.00
53. West Long Branch Boro	936,600.00	5,789,547.11	53,328,100	87,000.00	889,796.23	135,000.00	1,111,796.23	22,000.00	28,850.00
Totals	$73,877,509.82	$366,237,592.27	$1,977,061,107	$26,785,376.98	$83,601,171.26	$12,949,140.76	$123,335,689.00	$2,487,750.00	$1,538,750.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $31,808,781.85

Rate per $100 to be applied to Column II for apportionment of County Taxes 0.538177932

County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12A III) $77,065,967.79

‡Adjustments (Net Total 12A IIb) ± .... +295,085.26

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $77,361,053.05

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	**Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))**	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	**Net Total Taxable Value of Land and Improvements (Col. 2—3)**	**Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)**	**Net Valuation Taxable (Cols. 4+5)**
1. Boonton Town	$ 74,710,600	$ 136,076,900	$ 210,787,500	$ 1,000	$ 210,786,500	$ 8,802,269	$ 219,588,769
2. Boonton Twp.	62,207,450	90,844,800	153,052,250	1,000	153,051,250	1,077,512	154,128,762
3. Butler Boro	24,687,630	46,156,900	70,844,530	84,850	70,759,680	565,773	71,325,453
4. Chatham Boro	139,282,500	173,635,056	312,917,556	11,700	312,905,856	1,367,268	314,273,124
5. Chatham Twp.	154,142,200	200,907,623	355,049,823	....	355,049,823	933,020	355,982,843
6. Chester Boro	13,535,500	30,652,250	44,187,600	....	44,187,600	703,682	44,891,282
7. Chester Twp.	92,084,300	142,220,250	234,304,550	....	234,304,550	1,860,247	236,164,797
8. Denville Twp.	50,503,640	105,270,300	155,773,940	1,000	155,772,940	2,225,234	157,998,174
9. Dover Town	71,945,500	215,948,700	287,894,200	....	287,894,200	12,226,248	300,120,448
10. East Hanover Twp.	65,676,300	148,131,300	213,807,600	....	213,807,600	1,370,109	215,177,709
11. Florham Park Boro	128,786,750	311,833,650	440,620,400	....	440,620,400	3,764,213	444,384,613
12. Hanover Twp.	316,163,300	529,555,200	845,718,500	....	845,718,500	45,245,010	890,963,510
13. Harding Twp.	50,407,190	71,921,950	122,329,140	....	122,329,140	740,101	123,069,241
14. Jefferson Twp.	86,082,220	128,923,300	214,005,520	....	215,005,520	2,711,155	217,716,675
15. Kinnelon Boro	54,758,090	92,925,168	147,683,258	3,400	147,679,858	736,905	148,416,763
16. Lincoln Park Boro	68,099,300	148,896,900	216,996,200	....	216,996,200	1,060,305	218,056,505
17. Madison Boro	55,687,690	112,575,665	168,263,355	....	168,263,355	10,297,011	178,560,366
18. Mendham Boro	52,016,600	92,763,500	144,780,100	....	144,780,100	1,622,586	146,402,686
19. Mendham Twp.	53,105,300	96,242,100	149,347,400	....	149,347,400	964,655	150,312,055
20. Mine Hill Twp.	17,061,200	45,089,000	62,150,200	....	62,150,200	480,511	62,630,711
21. Montville Twp.	68,819,700	157,808,750	226,628,450	....	226,628,450	1,353,390	227,981,840
22. Morris Twp.	331,570,900	667,511,400	999,082,300	....	999,082,300	15,129,494	1,014,211,794
23. Morris Plains Boro	105,538,000	265,879,400	371,417,400	....	371,417,400	4,717,866	376,135,266
24. Morristown Town	75,720,700	248,316,850	324,037,550	....	324,037,550	24,018,842	348,056,392
25. Mountain Lakes Boro	79,154,100	109,105,400	188,259,500	2,000	188,257,500	2,121,599	190,379,099

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984 (Continued)

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
26. Mt. Arlington Boro	17,552,300	38,733,700	56,286,000	5,000	56,280,000	369,176	56,650,176
27. Mt. Olive Twp.	160,340,950	305,277,000	465,617,950	12,700	465,605,250	3,880,199	469,485,449
28. Netcong Boro	10,119,640	31,577,560	41,697,200	....	41,697,200	2,947,342	44,644,542
29. Par-Troy Hills Twp	588,159,300	1,300,942,340	1,889,101,640	340,200	1,888,761,440	17,683,327	1,906,444,767
30. Passaic Twp.	24,741,630	64,641,600	89,383,230	....	89,383,230	989,444	90,372,674
31. Pequannock Twp.	49,993,000	110,848,100	160,841,100	....	160,841,100	746,150	161,587,250
32. Randolph Twp.	214,682,441	408,166,500	622,848,941	....	622,848,941	5,402,976	628,251,917
33. Riverdale Boro	21,225,200	36,703,800	57,929,000	....	57,929,000	5,456,105	63,385,105
34. Rockaway Boro	29,134,000	69,068,300	98,202,300	....	98,202,300	892,878	99,095,178
35. Rockaway Twp.	83,845,800	178,931,950	262,777,750	....	262,777,750	1,765,481	264,543,231
36. Roxbury Twp.	244,479,100	326,533,400	571,012,500	22,000	570,990,500	29,351,389	600,341,889
37. Victory Gardens Boro	5,039,500	8,549,800	13,589,300	....	13,589,300	59,121	13,648,421
38. Washington Twp.	135,926,100	276,495,600	412,421,700	128,200	412,293,500	3,189,083	415,482,583
39. Wharton Boro	37,223,500	100,431,800	137,655,300	....	137,655,300	851,444	138,506,744
Totals	$3,914,209,121	$7,626,093,612	$11,540,302,733	$613,050	$11,539,689,683	$219,679,120	$11,759,368,803

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Boonton Town	$2.830	$ 93.38	$ 47,965	....	$ 27,218,812	$ 246,855,564	$ 905,491.84	....	....
2. Boonton Twp.	1.800	94.29	....	....	12,100,018	166,228,780	609,744.47	....	....
3. Butler Boro	7.430	36.75	7,237	....	128,956,729	200,289,419	734,682.44	....	....
4. Chatham Boro	1.510	85.28	81,757	....	59,694,741	374,049,622	1,372,052.95	....	....
5. Chatham Twp.	1.590	77.95	....	....	101,990,751	457,973,594	1,679,894.82	....	....
6. Chester Boro	4.090	61.49	....	....	29,094,556	73,985,838	271,387.76	....	....
7. Chester Twp.	2.540	98.01	....	....	6,788,543	242,953,340	891,178.14	....	....
8. Denville Twp.	7.500	30.04	175,586	....	373,123,426	531,297,186	1,948,853.39	....	....
9. Dover Town	2.540	90.96	119,637	....	41,383,377	341,623,462	1,253,110.42	....	....
10. East Hanover Twp.	4.370	33.42	1,179	....	444,939,421	660,118,309	2,421,382.68	....	....
11. Florham Park Boro	2.330	61.20	....	....	295,243,520	739,628,133	2,713,032.99	....	....
12. Hanover Twp.	1.550	101.82	13,867	....	44,254,020	935,231,397	3,430,526.12	....	....
13. Harding Twp.	3.050	32.63	....	....	254,308,358	377,377,599	1,384,250.32	....	....
14. Jefferson Twp.	4.500	48.70	63	....	229,490,828	447,207,566	1,640,403.91	....	....
15. Kinnelon Boro	5.920	41.11	44	....	213,029,849	361,446,656	1,325,823.96	....	....
16. Lincoln Park Boro	2.900	100.14	2,177	....	2,756,968	220,815,650	809,974.79	....	....
17. Madison Boro	7.790	27.08	92,369	....	461,525,070	640,177,805	2,348,238.83	....	....
18. Mendham Boro	3.720	56.81	....	....	112,290,144	258,692,830	948,912.23	....	....
19. Mendham Twp.	4.350	49.17	....	....	155,052,457	305,364,512	1,120,108.82	....	....
20. Mine Hill Twp.	3.710	72.55	....	....	25,776,377	88,407,088	324,286.40	....	....
21. Montville Twp.	5.790	33.22	1,941	....	465,305,908	693,289,689	2,543,058.75	....	....
22. Morris Twp.	2.090	91.87	3,147	....	110,978,330	1,125,193,271	4,127,326.05	....	....
23. Morris Plains Boro	1.920	98.96	8,356	....	15,960,851	392,104,473	1,438,280.03	....	....
24. Morristown Town	4.170	55.92	190,386	....	276,753,076	624,999,854	2,292,564.53	....	....
25. Mountain Lakes Boro	2.950	91.42	9,778	....	19,007,477	209,396,354	768,087.62	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. Mt. Arlington Boro	4.170	61.58	239	....	35,854,550	92,504,965	339,317.84	....	....
27. Mt. Olive Twp.	2.670	96.45	182	....	20,740,229	490,225,860	1,798,199.49	....	....
28. Netcong Boro	4.330	60.30	34,857	....	29,638,480	74,317,879	272,605.72	....	....
29. Par-Troy Hills Twp.	2.200	98.82	3,758	....	44,264,399	1,950,712,924	7,155,418.07	....	....
30. Passaic Twp.	7.260	29.52	3,372	....	218,455,692	308,831,738	1,132,826.96	....	....
31. Pequannock Twp.	6.860	36.59	125	....	283,823,795	445,411,170	1,633,814.54	....	....
32. Randolph Twp.	2.810	97.20	7,288	....	25,104,096	653,363,301	2,396,604.60	....	....
33. Riverdale Boro	3.960	62.42	3,260	....	38,359,517	101,747,882	373,221.82	....	....
34. Rockaway Boro	4.890	47.90	3,959	....	114,650,769	213,749,906	784,056.91	....	....
35. Rockaway Twp.	7.740	33.08	79	....	542,934,563	807,477,873	2,961,912.90	....	....
36. Roxbury Twp.	2.660	90.14	127,066	....	78,517,442	678,986,397	2,490,592.79	....	....
37. Victory Gardens Boro	3.180	82.53	....	....	3,039,754	16,688,175	61,213.96	....	....
38. Washington Twp.	2.570	88.85	....	....	56,514,668	471,997,251	1,731,355.05	....	....
39. Wharton Boro	3.880	96.96	204	....	24,968,192	163,475,140	599,644.10	....	....
Totals	....	....	$939,878	....	$5,423,889,753	$17,184,198,434	$63,033,429.01	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 6,340.56	....	$ 899,151.28	$ 34,412.51	....	$ 3,911,437.50	....	....	....
2. Boonton Twp.	1,923.00	....	607,821.47	23,264 94	....	1,657,638.50	....	....	....
3. Butler Boro	7,525.15	....	727,157.29	27,835.59	....	3,501,828.50	....	....	....
4. Chatham Boro	1,248.79	....	1,370,804.16	....	....	5,138,308.25	....	....	....
5. Chatham Twp.	373.96	....	1,679,520.86	....	....	5,812,218.43	....	....	....
6. Chester Boro	1,259.91	....	270,127.85	....	....	746,307.27	460,392.58	....	....
7. Chester Twp.	7,344.58	....	883,833.56	....	....	2,422,586.35	1,670,609.28	....	....
8. Denville Twp.	10,590.07	....	1,938,263.32	....	....	4,453,382.00	3,169,202.34	....	....
9. Dover Town	10,924.45	....	1,242,185.97	....	....	3,700,366.00	....	....	....
10. East Hanover Twp.	1,226.60	....	2,420,156.08	....	....	4,183,131.50	2,083,416.87	....	....
11. Florham Park Boro	21,035.78	....	2,691,997.21	....	....	3,216,570.00	2,545,668.27	....	....
12. Hanover Twp.	41,795.94	....	3,388,730.18	129,562.21	....	5,394,300.00	3,436,668.37	....	....
13. Harding Twp.	913.88	....	1,383,446.44	52,950.77	....	1,613,779.00	....	....	....
14. Jefferson Twp.	41,232.55	....	1,599,171.36	60,825.91	....	6,413,378.92	....	....	....
15. Kinnelon Boro	4,941.60	....	1,320,882.36	....	....	5,927,266.75	....	....	....
16. Lincoln Park Boro	2,926.03	....	807,048.76	....	....	3,737,432.00	....	....	....
17. Madison Boro	50,686.30	....	2,297,552.53	....	....	7,680,222.00	....	....	....
18. Mendham Boro	4,809.87	....	944,102.36	36,137.77	....	1,896,190.00	1,793,195.09	....	....
19. Mendham Twp.	2,218.64	....	1,117,890.18	42,787.71	....	1,887,816.50	2,188,420.64	....	....
20. Mine Hill Twp.	391.62	....	323,894.78	12,397.05	....	1,479,281.50	....	....	....
21. Montville Twp.	3,977.86	....	2,539,080.89	97,182.80	....	9,056,168.31	....	....	....
22. Morris Twp.	....	3,051.87	4,130,377.92	....	....	....	14,251,175.82	....	....
23. Morris Plains Boro	9,343.22	....	1,428,936.81	54,696.98	....	3,733,005.00	....	....	....
24. Morristown Town	36,505.44	....	2,256,059.09	....	....	....	7,101,140.60	....	....
25. Mountain Lakes Boro	1,921.68	....	766,165.94	29,325.53	....	3,904,991.50	....	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. Mt. Arlington Boro	61.91	....	339,255.93	....	....	1,475,837.00	....	....	....
27. Mt. Olive Twp.	41,864.86	....	1,756,334.63	67,245.62	....	8,805,831.08	....	....	....
28. Netcong Boro	162.20	....	272,443.52	10,427.65	....	802,609.50	626,324.64	....	....
29. Par-Troy Hills Twp.	98,673.00	....	7,056,745.07	270,156.32	....	26,832,498.00	....	....	....
30. Passaic Twp.	6,124.54	....	1,126,702.42	....	....	2,696,268.64	1,516,319.67	....	....
31. Pequannock Twp.	326.20	....	1,633,488.34	....	....	7,270,941.00	....	....	....
32. Randolph Twp.	23,708.56	....	2,372,896.04	90,799.25	....	11,075,593.00	....	....	....
33. Riverdale Boro	524.40	....	372,697.42	14,262.81	....	1,429,485.46	....	....	....
34. Rockaway Boro	865.27	....	783,191.64	....	....	1,891,334.33	1,168,219.94	....	....
35. Rockaway Twp.	78,254.48	....	2,883,658.42	110,020.72	....	7,622,247.25	4,461,138.59	....	....
36. Roxbury Twp.	26,518.98	....	2,464,073.81	....	....	9,998,855.37	....	....	....
37. Victory Gardens Boro	3,801.67	....	57,412.29	2,199.51	....	290,386.50	....	....	....
38. Washington Twp.	2,188.37	....	1,729,146.68	66,183.35	....	4,387,813.00	2,255,227.91	....	....
39. Wharton Boro	17,647.62	....	581,996.48	....	....	1,503,659.50	904,722.13	....	....
Totals	$572,079.54	$3,051.87	$62,464,401.34	$1,232,675.00	....	$177,550,965.41	$49,631,842.74	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AII! + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Boonton Town	$ 1,361,450.63	$ 6,206,451.92	$ 20,906,100	$ 298,832.69	$ 1,140,138.91	$ 155,000.00	$ 1,593,971.60	$ 74,250.00	$ 23,950.00
2. Boonton Twp.	483,300.48	2,772,025.39	10,713,000	167,600.00	284,399.15	90,000.00	541,999.15	17,250.00	13,550.00
3. Butler Boro	1,038,287.59	5,295,108.98	11,002,620	400,000.00	1,279,907.83	100,000.00	1,779,907.83	45,500.00	26,150.00
4. Chatham Boro	1,367,592.38	7,876,704.79	37,113,000	1,070,000.00	857,538.89	125,000.00	2,052,538.89	33,000.00	32,600.00
5. Chatham Twp.	1,717,888.18	9,209,627.47	29,659,600	750,000.00	1,175,118.91	115,000.00	2,040,118.91	17,500	31,100.00
6. Chester Boro	354,830.08	1,831,657.78	4,094,500	113,000.00	340,636.19	115,000.00	568,636.19	4,000.00	4,000.00
7. Chester Twp.	1,003,848.46	5,980,877.65	32,624,200	575,000.00	946,883.97	200,000.00	1,721,883.97	6,500.00	13,900.00
8. Denville Twp.	2,275,550.89	11,836,398.55	21,078,950	615,000.00	2,904,707.10	294,000.00	3,813,707.10	75,750.00	56,150.00
9. Dover Town	2,673,886.70	7,616,438.67	40,583,600	550,000.00	1,693,605.57	150,000.00	2,393,605.57	92, 250.00	32,400.00
10. East Hanover Twp.	704,330.56	9,391,044.01	15,022,390	750,000.00	3,684,897.92	100,000.00	4,534,897.92	46,750.00	34,550.00
11. Florham Park Boro	1,861,150.92	10,315,386.40	38,726,100	680,000.00	1,519,446.11	60,000.00	2,259,446.11	18,000.00	36,100.00
12. Hanover Twp.	1,409,418.50	13,758,679.26	102,284,900	1,900,000.00	2,535,822.32	219,000.00	4,654,822.32	62,250.00	51,600.00
13. Harding Twp.	694,117.15	3,744,293.36	12,041,975	600,000.00	552,839.35	58,000.00	1,210,839.35	6,750.00	12,250.00
14. Jefferson Twp.	1,720,000.00	9,793,376.19	20,116,400	755,000.00	2,523,576.63	441,000.00	3,719,576.63	91,500.00	53,850.00
15. Kinnelon Boro	1,524,542.40	8,772,691.51	14,536,250	500,000.00	565,695.07	160,000.00	1,225,695.07	11,225.00	28,050.00
16. Lincoln Park Boro	1,772,927.49	6,317,408.25	23,713,500	631,042.00	1,432,703.61	160,000.00	2,323,745.61	34,500.00	27,500.00
17. Madison Boro	3,928,327.28	13,906,101.81	52,262,170	291,140.00	2,889,283.88	170,000.00	3,350,423.88	61,250.00	45,750.00
18. Mendham Boro	774,665.31	5,444,290.53	20,545,100	575,500.00	587,133.38	50,000.00	1,212,633.38	10,250.00	16,500.00
19. Mendham Twp.	1,288,774.25	6,525,689.28	12,633,700	579,000.00	546,011.07	155,000.00	1,280,011.07	5,750.00	12,850.00
20. Mine Hill Twp.	506,206.67	2,321,780.00	3,324,600	163,000.00	365,280.89	45,000.00	573,280.89	25,000.00	15,300.00
21. Montville Twp.	1,489,770.82	13,182,202.82	16,293,400	900,000.00	2,176,609.44	400,000.00	3,476,609.44	46,500.00	47,200.00
22. Morris Twp.	2,789,652.16	21,171,205.90	104,829,600	1,100,000.00	3,793,048.63	375,000.00	5,268,048.63	64,750.00	59,200.00
23. Morris Plains Boro	2,003,415.64	7,220,054.43	15,359,640	500,000.00	1,097,121.58	80,000.00	1,677,121.58	26,750.00	23,850.00
24. Morristown Town	5,122,025.29	14,479,224.98	122,944,405	850,000.00	7,323,414.45	592,000.00	8,765,414.45	48,250.00	21,700.00
25. Mountain Lakes Boro	915,161.89	5,615,644.86	39,597,100	380,000.00	751,128.87	100,000.00	1,231,128.87	1,000.00	11,750.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. Mt. Arlington Boro	543,513.95	2,358,606.88	5,399,900	200,000.00	333,691.44	147,600.00	681,291.44	16,000.00	10,300.00
27. Mt. Olive Twp.	1,886,455.20	12,515,866.53	36,994,800	350,000.00	1,972,173.53	475,000.00	2,797,173.53	56,425.00	37,950.00
28. Netcong Boro	217,263.54	1,929,068.85	2,427,400	112,000.00	423,803.79	48,000.00	583,803.79	28,500.00	9,450.00
29. Par-Troy Hills Twp.	1,767,706.08	41,927,105.47	238,318,470	430,000.00	7,034,505.13	600,000.00	8,064,505.13	144,025.00	124,875.00
30. Passaic Twp.	1,215,101.40	6,554,392.13	8,041,505	556,125.57	1,985,876.21	156,000.00	2,698,001.78	35,750.00	26,950.00
31. Pequannock Twp.	2,174,006.00	11,078,435.34	38,421,300	670,000.00	1,438,372.00	75,000.00	2,183,372.00	71,500.00	59,000.00
32. Randolph Twp.	4,075,720.42	17,615,008.71	67,593,000	290,000.00	2,522,831.67	568,550.00	3,381,381.67	28,250.00	48,950.00
33. Riverdale Boro	691,646.53	2,508,092.22	3,672,700	196,000.00	469,566.96	30,000.00	695,566.96	13,500.00	12,400.00
34. Rockaway Boro	1,000,590.29	4,843,336.20	13,350,000	360,000.00	646,491.75	80,000.00	1,086,491.75	36,500.00	24,250.00
35. Rockaway Twp.	5,377,483.53	20,454,548.51	114,240,550	....	2,731,672.78	488,000.00	3,219,672.78	66,250.00	58,850.00
36. Roxbury Twp.	3,482,932.72	15,945,861.90	51,496,900	635,040.00	2,470,860.10	499,912.90	3,605,813.00	77,825.00	69,750.00
37. Victory Gardens Boro	83,857.14	433,855.44	801,000	92,221.00	63,550.75	5,000.00	160,771.75	4,250.00	1,950.00
38. Washington Twp.	2,222,923.15	10,661,294.09	31,081,000	985,500.00	1,361,328.28	310,000.00	2,656,828.28	22,750.00	32,150.00
39. Wharton Boro	986,346.00	3,976,724.11	9,634,500	225,000.00	554,379.00	65,000.00	844,379.00	29,500.00	17,700.00
Totals	$72,506,676.67	$363,386,561.16	$1,493,479,825	$20,796,001.26	$67,076,053.11	$8,057,062.90	$95,929,117.27	$1,557,400.00	$1,266,525.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $25,892,986.43
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .36681041
Rate per $100 to be applied to Column II for apportionment of County Library .... .01403936

County Percentage Level of Taxable Value of Real Property 100%
Net County Taxes Apportioned (12A III) $62,464,401.34
Adjustments (Net Total 12A II) .... $ 569,027.67
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $63,033,429.01

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1984

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Barnegat Twp.	$ 48,592,062	$ 74,491,100	$ 121,083,102	....	$ 121,083,102	$ 4,052,094	$ 125,135,196
2. Barnegat Light Boro	74,384,300	51,681,200	124,065,500	....	124,065,500	276,536	124,342,036
3. Bay Head Boro	49,096,550	45,619,350	94,715,900	....	94,715,900	393,454	95,109,354
4. Beach Haven Boro	127,416,500	112,424,496	239,841,496	....	239,841,496	1,470,290	241,311,786
5. Beachwood Boro	35,538,000	73,933,300	106,471,300	....	106,471,300	727,111	107,198,411
6. Berkeley Twp.	199,421,800	503,835,400	703,257,200	....	703,257,200	7,781,243	711,038,443
7. Brick Twp.	469,429,000	967,525,100	1,436,954,100	....	1,436,954,100	16,232,136	1,453,186,236
8. Dover Twp.*	1,056,215,600	1,340,203,800	2,396,419,400	$16,391,700	2,380,027,700	29,989,050	2,410,016,750
9. Eagleswood Twp.	13,657,550	16,241,350	29,899,000	....	29,899,000	295,956	30,194,956
10. Harvey Cedars Boro	95,193,200	56,810,180	152,003,380	....	152,003,380	747,730	152,751,110
11. Island Heights Boro	9,051,500	17,849,400	26,900,900	....	26,900,900	206,182	27,107,082
12. Jackson Twp.	114,424,120	232,587,230	347,011,350	....	347,011,050	4,722,252	351,733,602
13. Lacey Twp.	144,424,040	293,217,100	437,641,140	....	437,641,140	7,009,859	444,650,999
14. Lakehurst Boro	5,404,200	16,384,100	21,788,300	....	21,788,300	2,717,188	24,505,488
15. Lakewood Twp.	113,749,700	391,655,700	503,405,400	10,945,600	494,459,800	11,460,357	505,920,157
16. Lavallette Boro	60,041,050	78,291,250	138,332,300	....	138,332,300	1,624,147	139,956,447
17. Little Egg Harbor Twp.	105,855,800	192,063,700	297,919,500	3,900	297,915,600	9,644,553	307,560,153
18. Long Beach Twp.	235,501,130	238,098,100	473,599,230	....	473,599,230	2,044,241	475,643,471
19. Manchester Twp.	127,509,790	368,546,600	496,056,390	....	496,056,390	6,346,325	502,402,715
20. Mantoloking Boro	48,667,600	38,127,600	86,795,200	....	86,795,200	272,619	87,067,819
21. Ocean Twp.	38,454,800	58,551,400	97,006,200	....	97,006,200	795,403	97,801,603
22. Ocean Gate Boro	8,155,764	28,109,543	36,265,308	....	36,265,308	187,563	36,452,871
23. Pine Beach Boro	11,403,250	20,325,000	31,729,150	....	31,729,150	130,081	31,859,231
24. Plumsted Twp.	18,128,950	37,607,600	55,736,550	....	55,736,550	2,145,395	57,881,945
25. Pt. Pleasant Boro	152,873,400	332,649,400	485,522,800	26,400	485,496,400	6,424,363	491,920,763
26. Pt. Pleasant Beach Boro*	149,326,700	153,246,300	302,573,000	7,700	302,565,300	1,184,906	303,750,206
27. Seaside Heights Boro	51,015,500	46,273,300	97,288,800	....	97,288,800	446,048	97,734,848
28. Seaside Park Boro	62,232,910	67,103,850	129,336,760	....	129,336,760	391,528	129,728,288
29. Ship Bottom Boro	77,898,900	93,809,700	171,708,600	....	171,708,600	710,240	172,418,840
30. South Toms River Boro	7,820,300	23,848,200	31,768,500	....	31,768,500	446,923	32,215,423
31. Stafford Twp.*	253,687,100	280,731,700	534,418,800	....	534,418,800	12,969,737	547,388,537
32. Surf City Boro	110,371,500	125,037,200	235,408,700	....	235,408,700	2,804,638	238,213,338
33. Tuckerton Boro	20,762,000	33,310,000	54,072,000	....	54,072,000	896,414	54,968,414
Totals	$4,088,804,607	$6,410,190,649	$10,498,995,256	$27,375,300	$10,471,619,956	$137,546,562	$10,609,166,518

*Revalued District

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Barnegat Twp.	$3.754	$ 71.90	....	....	$ 47,837,140	$ 172,977,336	$ 759,051.71	....	....
2. Barnegat Light Boro	1.137	90.47	....	....	13,663,792	138,005,828	605,608.75	....	....
3. Bay Head Boro	2.197	60.93	$ 412.763	....	61,365,007	156,887,124	688,465.23	....	....
4. Beach Haven Boro	1.299	101.53	....	$ 1,687,184	....	239,624,602	1,051,540.77	....	....
5. Beachwood Boro	3.623	74.86	....	....	36,161,981	143,360,392	629,106.09	....	....
6. Berkeley Twp.	2.068	91.73	....	....	68,213,997	779,252,440	3,419,580.91	....	....
7. Brick Twp.	2.493	89.45	....	....	178,554,358	1,631,740,594	7,160,540.91	....	....
8. Dover Twp.	2.277	111.42	6,050	215,470,118	....	2,194,552,682	9,630,320.11	....	....
9. Eagleswood Twp.	3.025	76.87	....	....	9,196,298	39,391,254	172,860.00	....	....
10. Harvey Cedars Boro	1.157	95.10	....	....	8,091,640	160,842,950	705,824.52	....	....
11. Island Heights Boro	3.753	57.37	....	....	20,241,275	47,348,357	207,778.03	....	....
12. Jackson Twp.	4.171	66.25	....	....	181,191,080	532,924,682	2,338,624.78	....	....
13. Lacey Twp.	1.816	90.18	....	....	50,085,098	494,736,997	2,171,046.38	....	....
14. Lakehurst Boro	4.387	76.82	422	....	6,902,295	31,408,205	137,828.12	....	....
15. Lakewood Twp.	4.170	68.76	8,183	....	234,022,316	739,950,656	3,247,113.52	....	....
16. Lavallette Boro	2.409	53.31	....	....	122,039,148	261,995,595	1,149,711.04	....	....
17. Little Egg Harbor Twp.	2.774	96.16	....	....	12,821,892	320,382,045	1,405,927.36	....	....
18. Long Beach Twp.	2.039	49.99	....	....	476,413,186	952,056,657	4,177,894.86	....	....
19. Manchester Twp.	2.955	65.41	222	....	264,320,701	766,723,638	3,364,600.97	....	....
20. Mantoloking Boro	1.414	60.19	....	....	57,534,927	144,602,746	634,557.90	....	....
21. Ocean Twp.	3.380	66.85	....	....	48,656,510	146,458,113	642,699.77	....	....
22. Ocean Gate Boro	2.771	91.02	....	....	3,694,751	40,147,622	176,179.16	....	....
23. Pine Beach Boro	4.257	62.63	....	....	19,047,118	50,906,349	223,391.51	....	....
24. Plumsted Twp.	2.905	70.75	....	....	24,106,062	81,988,007	359,786.65	....	....
25. Pt. Pleasant Boro	2.242	97.60	....	....	15,345,399	507,266,162	2,226,027.91	....	....
26. Pt. Pleasant Beach Boro	1.659	114.65	1,081	33,613,149	....	270,138,138	1,185,442.83	....	....
27. Seaside Heights Boro	2.867	64.46	....	....	56,049,026	153,783,874	674,847.29	....	....
28. Seaside Park Boro	2.355	73.44	....	....	47,855,032	177,583,320	779,286.02	....	....
29. Ship Bottom Boro	1.275	97.91	....	....	5,464,908	177,883,748	78,604.38	....	....
30. South Toms River Boro	4.032	67.18	1,778	....	16,270,799	48,488,000	212,779.11	....	....
31. Stafford Twp.	1.775	106.22	....	29,422,158	....	517,966,379	2,272,983.30	....	....
32. Surf City Boro	1.050	103.94	....	7,865,877	....	230,347,461	1,010,830.05	....	....
33. Tuckerton Boro	3.328	78.42	....	....	15,528,123	70,496,537	309,358.90	....	....
Totals	....	....	$430,499	$288,058,486	$2,100,674,959	$12,422,213,490	$54,512,199.04	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Barnegat Twp.	$ 6,883.07	....	$ 752,168.64	$ 47,046.63	$ 54,417.24	$ 2,682,310 75	....	....	....
2. Barnegat Light Boro	462.08	....	605,146.67	37,849.98	43,811.46	L 125,021.79	S $ 369,621.41	....	....
3. Bay Head Boro	1,220.13	....	687,245.10	42,980.34	49,751.30	680,796.00	....	....	....
4. Beach Haven Boro	8,999.73	....	1,042,541.04	....	(1) 474.18	408,661.00	S 639,079.80	....	....
5. Beachwood Boro	189.55	....	628,916.54	39,338.67	45,533.97	....	T 2,380,854.67	....	....
6. Berkeley Twp.	8,670.76	....	3,410,910.15	213,304.72	246,905.82	4,628,892.00	C 4,667,750.12	....	....
7. Brick Twp.	25,828.57	....	7,134,712.34	446,180.83	516,360.99	21,786,690.10	....	....	....
8. Dover Twp.	15,851.96	....	9,614,468.15	601,366.60	695,954.65	....	T 35,696,707.53	....	....
9. Eagleswood Twp.	3,136.45	....	169,723.55	10,606.46	12,291.82	318,066.00	P 322,750.17	....	....
10. Harvey Cedars Boro	4,401.97	....	701,422.55	43,849.40	50,755.99	L 144,947.95	S 379,208.35	....	....
11. Island Heights Boro	181.73	....	207,596.30	12,984.33	15,029.44	297,267.35	C 287,298.88	....	....
12. Jackson Twp.	10,130.96	....	2,328,493.82	145,590.55	168,522.74	8,684,591.62	....	....	....
13. Lacey Twp.	945.04	....	2,170,101.34	135.737.51	157,114.64	5,111,768.00	....	....	....
14. Lakehurst Boro	234.12	....	137,594.00	8,605.20	9.960.81	632,015.50	....	....	....
15. Lakewood Twp.	8,035.45	....	3,239,078.07	....	234,470.99	12,463,768.75	....	....	....
16. Lavallette Boro	2,052.49	....	1,147,658.55	71,774.51	83,081.64	1,087,696.00	....	....	....
17. Little Egg Harbor Twp.	12,108.47	....	1,393,818.89	87,134.28	100,819.31	2,326,583.00	P 2,944,008.82	....	....
18. Long Beach Twp.	1,361.54	....	4,176,533.32	261,241.12	(1) 72.86	L 862,834.59	S 2,607,736.98	....	....
19. Manchester Twp.	5,614.11	....	3,358,986.86	210,073.41	243,167.03	7,629,935.50	....	....	....
20. Mantoloking Boro	2,929.45	....	631,628.45	39,496.04	45,708.93	69,378.00	....	....	....
21. Ocean Twp.	2,271.10	....	640,428.67	40,048.31	46,352.53	2,108,682.52	....	....	....
22. Ocean Gate Boro	565.15	....	175,614.01	10,981.21	12,711.70	298,934.00	C 261,475.42	....	....
23. Pine Beach Boro	....	....	223,391.51	13,973.57	16,174.07	....	T 855,604.43	....	....
24. Plumsted Twp.	318.30	....	359,468.35	22,483.68	26,025.85	1,216,650.00	....	....	....
25. Pt. Pleasant Boro	1,944.83	....	2,224,083.08	139,107.80	161,017.76	6,936,688.50	....	....	....
26. Pt. Pleasant Beach Boro	....	$2,000.29	1,187,443.12	74,290.26	85,984.90	2,897,959.50	....	....	....
27. Seaside Heights Boro	54.81	....	674,792.48	42,209.20	48,856.26	452,294.00	C 868,889.07	....	....
28. Seaside Park Boro	....	....	779,286.02	48,745.84	56,422.14	473,970.00	C 1,190,482.51	....	....
29. Ship Bottom Boro	6,664.31	....	773,940.07	48,368.89	55,995.50	L 159,969.41	S 486,405.90	....	....
30. South Toms River Boro	344.85	....	212,434.26	13,286.11	15,378.55	....	T 782,968.34	....	....
31. Stafford Twp.	11,798.21	....	2,261,185.29	141,386.55	163,626.00	3,443,812.00	S 1,055,860.72	....	....
32. Surf City Boro	....	2,684.83	1,013,514.88	63,415.29	73,395.95	L 209,340.05	S 617,074.84	....	....
33. Tuckerton Boro	619.97	....	308,738.93	19,292.71	22,301.34	557,157.00	P 742,239.70	....	....
Totals	$143,819.16	$4,685.12	$54,373,065.00	$3,132,750.00	$3,557,500.00	$88,696,680.88	$57,156,017.66	....	....

C—Central Regional
P—Pinelands Regional

S—Southern Regional
T—Toms River Regional

L—Long Beach Consolidated

(1) Adjustments of Prior Years Assessments

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Barnegat Twp.	$ 1,160,500.00	$ 4,696,443.26	$ 10,395,076	$ 500,000.00	$ 755,200.00	$ 175,000.00	$ 1,430,200.00	$ 69,000	$ 32,450
2. Barnegat Light Boro	231,400.00	1,412,851.31	29,626,600	248,200.00	166,000.00	65,000.00	479,200.00	9,250	4,700
3. Bay Head Boro	628,600.00	2,089,372.74	4,588,800	300,000.00	390,050.00	58,000.00	748,050.00	7,000	6,750
4. Beach Haven Boro	1,043,400.00	3,133,207.66	16,342,500	328,000.00	442,600.00	135,000.00	905,600.00	22,250	9,450
5. Beachwood Boro	789,000.00	3,383,643.85	6,652,500	499,222.00	424,778.00	252,778.00	1,176,778.00	78,250	28,200
6. Berkeley Twp.	1,531,348.33	14,699,111.14	337,825,900	1,900,000.00	4,317,781.24	675,000.00	6,892,781.24	958,000	151,950
7. Brick Twp.	6,336,087.34	36,220,031.60	152,397,400	1,153,416.10	6,503,619.52	1,755,000.00	9,412,035.62	525,500	219,800
8. Dover Twp.	8,266,153.19	54,874,650.12	248,295,000	3,471,428.61	9,471,141.50	2,500,000.00	15,442,570.11	710,750	234,800
9. Eagleswood Twp.	79,700.00	913,138.00	4,366,300	12,500.00	252,461.04	150,000.00	414,961.04	19,500	4,300
10. Harvey Cedars Boro	446,600.00	1,766,784.24	7,944,900	152,000.00	175,000.00	72,800.00	399,800.00	5,000	2,500
11. Island Heights Boro	196,930.00	1,017,106.30	2,368,400	85,000.00	193,220.34	60,000.00	338,220.34	20,250	6,700
12. Jackson Twp.	3,341,469.00	14,668,667.73	62,489,540	1,000,000.00	2,908,478.00	1,150,000.00	5,058,478.00	134,500	72,725
13. Lacey Twp.	496,235.53	8,070,957.02	34,191,870	1,951,760.00	7,005,434.41	440,000.00	9,397,194.41	296,250	77,325
14. Lakehurst Boro	286,650.00	1,074,825.51	8,303,800	65,000.00	405,584.08	63,000.00	533,584.08	16,500	8,700
15. Lakewood Twp.	5,157,000.00	21,094,317.81	72,498,100	806,000.00	6,734,388.00	850,000.00	8,390,388.00	502,000	97,250
16. Lavallette Boro	980,000.00	3,370,210.70	16,328,600	220,000.00	738,763.00	85,000.00	1,043,763.00	35,250	12,050
17. Little Egg Harbor Twp.	1,678,000.00	8,530,364.30	18,155,000	715,000.00	921,742.48	460,000.00	2,096,742.48	147,500	43,400
18. Long Beach Twp.	1,788,400.00	9,696,818.87	11,612,600	900,000.00	1,663,700.00	320,000.00	2,883,700.00	68,000	25,450
19. Manchester Twp.	3,401,300.00	14,843,462.80	70,716,920	800,000.00	2,601,031.50	440,000.00	3,841,031.50	328,000	116,300
20. Mantoloking Boro	444,560.00	1,230,771.42	1,332,300	120,000.00	377,230.16	16,000.00	513,230.16	250	2,600
21. Ocean Twp.	469,500.00	3,305,012.03	5,460,700	688,000.00	462,000.00	150,000.00	1,300,000.00	96,500	22,000
22. Ocean Gate Boro	250,300.00	1,010,016.34	2,306,800	30,000.00	194,260.68	70,000.00	294,260.68	31,000	5,650
23. Pine Beach Boro	246,800.00	1,355,943.58	3,996,700	53,000.00	220,400.94	60,000.00	333,400.94	22,750	9,350
24. Plumsted Twp.	56,300.00	1,680,927.88	18,722,150	95,000.00	402,275.71	100,000.00	597,275.71	37,250	15,250
25. Pt. Pleasant Boro	1,564,400.00	11,025,297.14	63,759,600	389,000.00	601,460.38	450,000.00	2,440,460.08	233,250	75,800
26. Pt. Pleasant Beach Boro	791,994.13	3,037,671.91	39,435,700	360,000.00	1,234,403.95	300,000.00	1,894,403.95	48,000	19,200
27. Seaside Heights Boro	714,308.43	2,801,349.44	14,647,263	549,671.00	2,481,487.52	262,000.00	3,293,158.52	27,750	5,550
28. Seaside Park Boro	506,164.93	3,055,071.44	40,409,200	235,000.00	1,640,328.79	140,000.00	2,015,328.79	25,750	10,200
29. Ship Bottom Boro	672,700.00	2,197,379.77	11,624,880	407,100.00	503,000.00	110,000.00	1,020,100.00	28,750	7,700
30. South Toms River Boro	274,605.87	1,298,673.13	1,925,400	60,000.00	333,925.00	89,000.00	482,925.00	34,750	9,050
31. Stafford Twp.	2,645,143.48	9,711,014.04	66,021,150	600,000.00	2,397,384.05	650,000.00	3,647,384.05	190,500	53,800
32. Surf City Boro	523,200.00	2,499,941.01	7,572,700	416,000.00	386,000.00	95,000.00	897,000.00	28,000	8,700
33. Tuckerton Boro	179,300.00	1,829,029.68	3,323,050	308,555.00	288,500.00	170,000.00	767,055.00	44,250	9,000
Totals	$47,178,050.23	$254,094,063.77	$1,395,637,449	$19,418,852.71	$58,593,630.29	$12,368,578.00	$90,381,061.00	$4,801,500	$1,408,650

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$19,803,849.24
Rate per $100 to be applied to Column II for apportionment of County Taxes	.438828386
Net County Taxes Apportioned (12A III)	$54,373,065.00
‡Adjustments (Net Total 12A IIb) ±	$ 119,134.04
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$54,512,199.04

Rate per $100 to be applied to Column II for apportionment of County Library Taxes (including prior year adjustments)	.027449561
Rate per $100 to applied to Column II for apportionment of County Health Taxes (excluding prior year adjustments)	.031677038

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1984

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	**Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))**	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	**Net Total Taxable Value of Land and Improvements (Col. 2—3)**	**Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)**	**Net Valuation Taxable (Cols. 4+5)**
1. Bloomingdale Boro	$ 32,511,300	$ 74,053,700	$ 106,565,000	$ 137,700	$ 106,427,300	$ 682,798	$ 107,110,098
2. Clifton City	417,223,100	732,753,300	1,149,976,400	....	1,149,976,400	9,885,997	1,159,862,397
3. Haledon Boro	16,208,800	35,617,100	51,825,900	....	51,825,900	3,402,085	55,227,985
4. Hawthorne Boro	84,419,500	153,688,800	238,108,300	....	238,108,300	1,226,160	239,334,460
5. Little Falls Twp.	41,046,400	87,415,656	128,462,056	....	128,462,056	3,814,285	132,276,341
6. North Haledon Boro	16,824,800	50,705,800	67,530,600	....	67,530,600	294,016	67,824,616
7. Passaic City	63,298,500	196,098,100	259,396,600	1,811,950	257,584,650	14,171,398	271,756,048
8. Paterson City	103,736,600	496,362,340	600,098,940	....	600,098,940	18,348,575	618,447,515
9. Pompton Lakes Boro	31,883,690	73,427,895	105,311,585	370,500	104,941,085	1,087,555	106,028,640
10. Prospect Park Boro	7,511,250	24,643,250	32,154,500	....	32,154,500	299,040	32,453,540
11. Ringwood Boro	46,654,900	83,288,800	129,943,700	....	129,943,700	1,174,651	131,118,351
12. Totowa Boro	179,579,700	360,438,600	540,018,300	....	540,018,300	4,293,434	544,311,734
13. Wanaque Boro	29,412,300	54,337,800	83,750,100	....	83,750,100	721,400	84,471,500
14. Wayne Twp.	395,236,500	719,968,800	1,115,205,300	3,100	1,115,202,200	13,916,697	1,128 398,897
15. West Milford Twp.	104,867,000	178,316,900	283,183,900	1,700	283,182,200	4,616,578	287,798,778
16. West Paterson Boro	123,290,800	210,491,200	333,782,000	....	333,782,000	2,503,931	336,285,931
Totals	$1,693,705,140	3,531,608,041	$5,225,313,181	$2,324,950	5,222,988,231	$79,718,600	$5,302,706,831

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bloomingdale Boro	$5.09	$ 57.34	$ 620	....	$ 81,487,655	$ 188,598.373	$ 1,211,202.07	....	....
2. Clifton City	4.16	49.89	120,940	....	1,316,276,434	2,476,259,771	15,902,846.46	....	....
3. Haledon Boro	6.31	36.22	....	....	94,708,582	149,936,567	962,911.17	....	....
4. Hawthorne Boro	5.58	42.81	32,758	....	330,166,711	569,533,929	3,657,617.32	....	....
5. Little Falls Twp.	5.78	37.17	3,910	....	227,592,588	359,872,839	2,311,147.87	....	....
6. North Haledon Boro	7,89	29.67	....	....	161,850,628	229,675,244	1,475,002.82	....	....
7. Passaic City	8.36	56.87	147,239	....	237,455,861	509,359,148	3,271,167.44	....	....
8. Paterson City	8.93	52.24	734,894	....	605,528,050	1,224,710,459	7,865,242.02	....	....
9. Pompton Lakes Boro	7.53	39.42	294	....	170,330,241	276,359,175	1,774,812.80	....	....
10. Prospect Park Boro	6.49	41.66	....	....	47,139,823	79,593,363	511,158.42	....	....
11. Ringwood Boro	8.28	36.76	....	....	224,245,817	355,364,168	2,282,192.63	....	....
12. Totowa Boro	1.71	110.92	1,173	$37,492,000	....	506,820,907	3,254,866.54	....	....
13. Wanaque Boro	7.39	36.84	....	....	147,759,960	232,231,460	1,491,419.15	....	....
14. Wayne Twp.	4.58	57.02	904	....	876,719,607	2,005,119,408	12,877,124.79	....	....
15. West Milford Twp.	6.52	44.77	....	....	353,797,584	641,596,362	4,120,411.18	....	....
16. West Paterson Boro	2.37	99.37	....	....	10,755,040	347,060,971	2,228,868.47	....	....
Totals	....	....	$1,042,732	$37,492,000	$4,885,834,581	$10,152,092,144	$65,197,991.15	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Boro	$ 7,779.08	....	$ 1,203,422.99	....	....	$ 2,865,480.50	....	....	....
2. Clifton City	103,320.81	$ 231,924.24	16,031,449.89	....	....	19,613,800.00	....	$ 575,716.00	....
3. Haledon Boro	14,045.18	....	948,865.99	....	....	1,074,467.40	$ 754,214.52	....	....
4. Hawthorne ,Boro	18,404.27	....	3,639,213.05	....	....	7,921,346.00	....	....	....
5. Little Falls Twp.	63,721.72	....	2,247,426.15	....	....	2,223,000.50	1,866,698.71	....	....
6. North Haledon Boro	7,170.15	....	1,467,832.67	....	....	1,463,090.00	1,490,250.80	....	....
7. Passaic City	81,881.37	4.21	3,189,290.28	....	....	8,026,703.98	....	39,288.50	....
8. Paterson City	120,710.79	....	7,744,531.23	....	....	17,336,296.50	....	1,840,411.00	....
9. Pompton Lakes Boro	22,635.39	....	1,752,177.41	....	....	4,840,400.00	....	....	....
10. Prospect Park Boro	2,411.60	....	508,746.82	....	....	638,168.23	450,394.51	....	....
11. Ringwood Boro	12,827.10	1,177.92	2,270,543.45	....	....	3,724,768.00	2,151,209.17	....	....
12. Totowa Boro	51,730.99	....	3,203,135.55	....	....	2,760.036.25	2,022,346.43	....	....
13. Wanaque Boro	16,712.51	....	1,474,706.64	....	....	2,182,565.00	1,291,321.83	....	....
14. Wayne Twp.	434,610.00	....	12,442,514.79	....	....	26,143,286.75	....	....	....
15. West Milford Twp.	37,913.22	....	4,082,497.96	....	....	10,075,000.00	....	....	....
16. West Paterson Boro	129,468.02	56,023.04	2,155,423.49	....	....	2,928,591.00	1,453,414.86	....	....
Totals	$1,125,342.20	$289,129.41	$64,361,778.36	....	....	$113,826,900.11	$11,479,850.83	$2,455,415.50	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bloomingdale Boro	$ 1,379,604.80	$ 5,448,508.29	$ 13,643,000	$ 215,000.00	$ 652,947.76	$ 174,000.00	$ 1,041,947.76	$ 51,250	$ 27,500
2. Clifton City	11,970,550.11	48,191,516.00	125,339,900	2,600,000.00	14,996,824.31	920,000.00	18,516,824.31	731,515	269,250
3. Haledon Boro	706,649.08	3,484,196.99	22,257,500	928,823.55	59,000.00	....	987,823.55	61,000	15,800
4. Hawthorne Boro	1,784,652.00	13,345,111.05	25,913,400	950,000.00	2,157,955.00	200,000.00	3,307,955.00	180,250	61,850
5. Little Falls Twp.	1,300,340.25	7,637,465.61	34,052,000	190,000.00	1,618,285.92	172,000.00	1,980,285.92	91,000	39,700
6. North Haledon Boro	925,370.66	5,346,544.13	12,092,100	250,000.00	873,977.68	48,000.00	1,171,977.68	80,250	30,250
7. Passaic City	11,441,976.16	22,697,258.92	121,881,500	900,000.00	10,547,069.69	950,000.00	12,397,069.69	199,750	48,700
8. Paterson City	28,299,800.45	55,221,039.18	271,342,545	218,038.25	37,216,584.57	3,800,000.00	41,234,622.82	699,950	103,800
9. Pompton Lakes Boro	1,378,376.00	7,980,953.41	21,688,100	470,000.00	1,405,240.32	145,000.00	2,020,240.32	65,000	44,100
10. Prospect Park Boro	506,577.70	2,103,887.26	4,869,400	25,000.00	396,309.41	9,000.00	430,309.41	52,000	9,400
11. Ringwood Boro	2,698,809.67	10,845,330.29	23,838,900	697,000.00	1,343,501.79	264,000.00	2,304,501.79	46,750	35,500
12. Totowa Boro	1,317,490.73	9,303,008.96	112,253,200	268,825.00	1,893,041.10	80,000.00	2,241,866.10	132,500	49,100
13. Wanaque Boro	1,286,163.12	6,234,756.59	48,930,700	193,900.00	916,397.02	214,900.00	1,325,197.02	79,750	33,000
14. Wayne Twp.	12,986,266.69	51,572,068.23	242,802,200	19,000.00	6,731,086.64	460,000.00	7,210,086.64	180,000	170,100
15. West Milford Twp.	4,590,600.00	18,748,097.96	54,372,100	547,000.00	3,211,521.89	611,000.00	4,369,521.89	116,000	69,250
16. West Paterson Boro	1,428,092.82	7,965,522.17	59,810,500	505,000.00	1,042,248.66	76,500.00	1,623,748.66	95,250	36,600
Totals	$84,001,320.24	$276,125,265.04	$1,195,087,045	$8,977,586.80	$85,061,991.76	8,124,400.00	$102,163,978.56	$2,862,215	$1,043,900

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $35,898,510.01
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .642212366
Net County Taxes Apportioned (12A III) $64,361,778.36

‡Adjustments (Net Total 12A IIb) ± .... $ 836,212.79
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $65,197,991.15
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1984

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Alloway Twp.	$ 17,769,100	$ 39,433,700	$ 57,202,800	....	$ 57,202,800	$ 989,107	$ 58,191,907
2. Carneys Point Twp.	16,731,150	56,271,620	73,002,770	....	73,002,770	1,025,625	74,028,395
3. Elmer Boro	2,322,300	11,529,700	13,852,000	....	13,852,000	835,821	14,687,821
4. Elsinboro Twp.	4,235,000	18,773,100	23,008,100	....	23,008,100	297,977	23,306,077
5. Lower Alloways Creek Twp.	5,916,065	31,226,550	37,142,615	....	37,142,615	618,678	37,761,293
6. Mannington Twp.	9,846,300	39,668,100	49,514,400	....	49,514,400	1,300,622	50,815,022
7. Oldmans Twp.	6,146,400	21,591,000	27,737,400	....	27,737,400	458,230	28,195,630
8. Penns Grove Boro	6,034,650	31,220,300	37,254,950	$334,200	36,920,750	2,261,338	39,182,088
9. Pennsville Twp.	24,507,900	156,644,600	181,152,500	....	181,152,500	2,775,355	183,927,855
10. Pilesgrove Twp.	13,028,000	30,124,500	43,152,500	....	43,152,500	927,435	44,079,935
11. Pittsgrove Twp.	24,531,200	59,131,000	83,662,200	....	83,662,200	1,338,997	85,001,197
12. Quinton Twp.	8,082,525	18,178,800	26,261,325	....	26,261,325	2,835,589	29,096,914
13. Salem City	5,444,700	43,358,150	48,802,850	....	48,802,850	3,149,266	51,952,116
14. Upper Pittsgrove Twp.	11,518,800	28,736,600	40,255,400	....	40,255,400	1,182,897	41,438,297
15. Woodstown Boro	10,208,600	41,511,500	51,720,100	....	51,720,100	1,771,682	53,491,782
Totals	$166,322,690	$627,399,220	$793,721,910	$334,200	$793,387,710	$21,768,619	$815,156,329

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Alloway Twp.	$2.09	$109.55	....	$3,706,812	....	$ 54,485,095	$ 440,416.10	....	....
2. Carneys Point Twp.	4.46	60.04	$19,700	....	$ 58,593,154	132,641,249	1,072,171.05	....	....
3. Elmer Boro	4.10	62.49	11,356	....	8,982,810	23,681,987	191,427.18	....	....
4. Elsinboro Twp.	2.23	99.66	....	....	485,069	23,791,146	192,306.54	....	....
5. Lower Alloways Creek Twp.	1.53	54.10	....	....	33,280,348	71,041,641	574,246.63	....	....
6. Mannington Twp.	2.26	112.83	....	1,815,230	....	48,999,792	396,077.08	....	....
7. Oldmans Twp.	4.14	60.31	1,497	....	20,007,746	48,204,873	389,651.56	....	....
8. Penns Grove Boro	4.33	77.99	113	....	12,143,468	51,325,669	414,877.70	....	....
9. Pennsville Twp.	4.25	57.36	4,456	....	205,373,925	389,306,236	3,146,860.61	....	....
10. Pilesgrove Twp.	4.10	55.28	622	....	36,886,256	80,966,813	654,474.18	....	....
11. Pittsgrove Twp.	2.98	74.28	....	....	31,159,876	116,161,073	938,957.83	....	....
12. Quinton Twp.	3.60	64.93	....	....	15,548,776	44,645,690	360,881.83	....	....
13. Salem City	4.10	73.99	20,329	....	24,696,341	76,668,786	619,732.20	....	....
14. Upper Pittsgrove Twp.	3.25	66.74	....	....	22,308,666	63,746,963	515,282.00	....	....
15. Woodstown Boro	3.01	100.75	1,554	....	305,044	53,798,380	434,865.22	....	....
Totals	....	....	$59,627	$5,522,042	$469,771,479	$1,279,465,393	$10,342,230.71	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Twp.	....	$252.93	$ 440,669.03	....	....	$ 772,585.00	....	....	....
2. Carneys Point Twp.	$ 2,679.96	....	1,069,491.09	....	....	....	$1,988,695.61	....	....
3. Elmer Boro	157.48	....	191,269.70	....	....	338,153.00	....	....	....
4. Elsinboro Twp.	182.40	....	192,127.14	....	....	326,611.00	....	....	....
5. Lower Alloways Creek Twp.	202.94	....	574,043.69	....	....	....	....	....	....
6. Mannington Twp.	5,925.51	....	390,151.57	....	....	754,765.11	....	....	....
7. Oldmans Twp.	8,913.73	....	380,737.83	....	....	785,106.50	....	....	....
8. Penns Grove Boro	435.60	....	414,442.10	....	....	....	758,963.51	....	....
9. Pennsville Twp.	92.49	....	3,146,768.12	....	....	4,668,348.50	....	....	....
10. Pilesgrove Twp.	555.35	....	653,918.83	....	....	....	1,150,409.27	....	....
11. Pittsgrove Twp.	....	214.73	939,172.56	....	....	1,587,310.50	....	....	....
12. Quinton Twp.	467.36	....	360,414.47	....	....	685,300.00	....	....	....
13. Salem City	3,691.43	....	616,040.77	....	....	770,000.00	....	$118,776.45	....
14. Upper Pittsgrove Twp.	54.24	....	515,227.76	....	....	830,191.00	....	....	....
15. Woodstown Boro	1,339.88	....	433,525.34	....	....	....	894,783.73	....	....
Totals	$24,698.37	$467.66	$10,318,000.00	....	....	$11,518,370.61	$4,792,852.12	$118,776.45	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alloway Twp.	....	$ 1,213,254.03	$ 5,129,700	$ 178,899.24	$ 297,669.28	$ 140,000.00	$ 616,568.52	$ 32,000.00	$ 9,800.00
2. Carneys Point Twp.	$ 242,940.58	3,301,127.28	9,260,000	300,000.00	1,121,183.12	350,000.00	1,771,183.12	61,000.00	30,100.00
3. Elmer Boro	71,970.32	601.393.02	6,794,500	79,606.27	124,646.94	38,000.00	242,253.21	18,750.00	4,550.00
4. Elsinboro Twp.	....	518,738.14	580,300	89,110.60	108,304.99	12,000.00	209,415.59	19,000.00	6,250.00
5. Lower Alloways Creek Twp.	....	574,043.69	7,576,225	550,000.00	9,513,000.00	30,000.00	10,093,000.00	15,500.00	4,600.00
6. Mannington Twp.	....	1,144,916.68	18,493,800	140,000.00	338,697.13	58,001.87	536,699.00	18,250.00	5,600.00
7. Oldmans Twp.	....	1,165,844.33	7,898,300	167,816.92	246,816.51	120,000.00	534,633.43	11,500.00	5,550.00
8. Penns Grove Boro	520,000.00	1,693,405.61	8,514,500	260,647.33	575,119.01	200,000.00	1,035,766.34	44,750.00	10,600.00
9. Pennsville Twp.	....	7,815,116.62	21,795,600	1,100,000.00	5,746,554.79	376,510.28	7,223,065.07	118,750.00	57,250.00
10. Pilesgrove Twp.	....	1,804,328.10	1,374,400	356,381.65	415,769.05	100,000.00	872,150.70	17,000.00	10,000.00
11. Pittsgrove Twp.	....	2,526,483.06	10,516,500	321,101.05	641,344.04	250,000.00	1,212,445.09	60,500.00	18,050.00
12. Quinton Twp.	....	1,045,714.47	2,009,900	163,000.00	301,019.40	140,000.00	604,019.40	30,500.00	9,050.00
13. Salem City	625,239.11	2,130,056.33	15,464,910	306,000.00	1,357,182.32	285,000.00	1,948,182.32	48,000.00	14,700.00
14. Upper Pittsgrove Twp.	....	1,345,418.76	3,583,300	131,396.89	439,962.70	110,000.00	681,359.59	19,500.00	8,100.00
15. Woodstown Boro	278,000.00	1,606,309.07	7,671,100	139,870.90	300,291.43	120,000.00	560,162.33	24,750.00	10,000.00
Totals	$1,738,150.01	$28,486,149.19	$126,663,035	$4,283,830.85	$21,527,560.71	$2,329,512.15	$28,140,903.71	$539,750.00	$204,200.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 9,040,659.72
Rate per $100 to be applied to Column II for apportionment of County Taxes	.808324
Net County Taxes Apportioned (12A III)	$10,318,000.00
†Adjustments (Net Total 12A IIb) +	$ 24,230.71
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$10,342,230.71

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bedminster Twp.	$ 51,559,437	$ 107,288,200	$ 158,847,637	....	$ 158,847,637	$ 12,885,959	$ 171,733,596
2. Bernards Twp.	307,217,700	597,188,800	904,406,500	....	904,406,500	8,051,670	912,458,170
3. Bernardsville Boro	212,636,625	182,086,250	394,722,875	....	394,722,875	8,754,639	403,477,514
4. Bound Brook Boro	44,777,305	100,417,255	145,194,560	....	145,194,560	5,273,089	150,467,649
5. Branchburg Twp.	67,108,100	164,719,450	231,827,550	....	231,827,550	2,312,531	234,140,081
6. Bridgewater Twp.	193,928,948	372,622,857	566,551,805	$2,877,000	563,674,805	4,924,847	568,599,652
7. Far Hills Boro	14,550,400	16,784,000	31,334,400	....	31,334,400	267,257	31,601,657
8. Franklin Twp.	261,726,800	595,044,100	856,770,900	1,494,700	855,276,200	13,113,787	868,389,987
9. Green Brook Twp.	53,729,200	121,555,950	175,285,150	....	175,285,150	763,016	176,048,166
10. Hillsborough Twp.	242,589,700	473,446,400	716,036,100	....	716,036,100	11,074,999	727,111,099
11. Manville Boro	72,692,255	190,021,125	262,713,380	....	262,713,380	1,130,974	263,844,354
12. Millstone Boro	4,424,900	9,723,200	14,148,100	....	14,148,100	24,580	14,172,680
13. Montgomery Twp.	69,327,600	169,603,150	238,930,750	....	238,930,750	2,002,061	240,932,811
14. North Plainfield Boro	74,411,400	196,074,100	270,485,500	....	270,485,500	1,681,229	272,166,729
15. Peapack-Gladstone Boro	43,781,725	129,837,725	173,619,450	....	173,619,450	1,206,277	174,825,727
16. Raritan Boro	36,390,120	126,600,375	162,990,495	68,800	162,921,695	1,487,062	164,408,757
17. Rocky Hill Boro	7,605,700	20,430,900	28,036,600	....	28,036,600	122,887	28,159,487
18. Somerville Boro	49,528,100	111,289,200	160,817,300	....	160,817,300	7,370,780	168,188,080
19. South Bound Brook Boro	17,225,300	51,995,000	69,220,300	25,000	69,195,300	1,121,953	70,317,253
20. Warren Twp.	173,055,200	330,777,400	503,832,600	....	503,832,600	2,372,347	506,204,947
21. Watchung Boro	154,332,530	191,068,800	345,401,330	....	345,401,330	2,049,975	347,451,305
Totals	$2,152,599,045	$4,258,574,237	$6,411,173,282	$4,465,500	$6,406,707,782	$87,991,919	$6,494,699,701

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1984 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bedminster Twp.	$2.040	$ 56.71	....	....	$ 126,444,808	$ 298,178,404	$ 1,508,735.02	....	....
2. Bernards Twp.	1.970	110.35	$ 2,974	$ 78,831,552	....	833,629,592	4,218,032.35	....	....
3. Bernardsville Boro	1.990	95.19	118,390	....	24,375,997	427,971,901	2,165,469.34	....	....
4. Bound Brook Boro	3.930	69.83	118,176	....	65,467,587	216,053,412	1,093,195.70	....	....
5. Branchburg Twp.	3.190	64.97	2,683	....	130,055,507	364,198,271	1,842,784.98	....	....
6. Bridgewater Twp.	5.400	46.31	47,726	....	739,854,058	1,308,501,436	6,620,807.91	....	....
7. Far Hills Boro	2.710	53.55	9,036	....	27,948,898	59,559,591	301,362.00	....	....
8. Franklin Twp.	3.040	86.57	....	....	143,030,810	1,011,420,797	5,117,627.41	....	....
9. Green Brook Twp.	2.490	98.06	....	....	6,479,830	182,527,996	923,562.46	....	....
10. Hillsborough Twp.	2.330	104.70	4,532	23,805,527	....	703,310,104	3,558,636.60	....	....
11. Manville Boro	2.840	103.50	195,457	....	12,407,616	276,447,427	1,398,779.75	....	....
12. Millstone Boro	1.820	101.01	....	14,306	....	14,158,374	71,639.11	....	....
13. Montgomery Twp.	3.030	66.41	37,187	....	126,388,287	367,358,285	1,858,774.14	....	....
14. North Plainfield Boro	4.100	70.66	....	....	117,061,057	389,227,786	1,969,430.32	....	....
15. Peapack-Gladstone Boro	1.630	89.51	5,178	....	22,105,653	196,936,558	996,467.47	....	....
16. Raritan Boro	3.870	68.80	162,444	....	82,622,163	247,193,364	1,250,758.87	....	....
17. Rocky Hill Boro	1.500	97.65	....	....	2,361,407	30,520,894	154,430.84	....	....
18. Somerville Boro	5.700	53.22	71,093	....	149,322,056	317,581,229	1,606,910.21	....	....
19. South Bound Brook Boro	3.420	85.84	1,354	....	14,057,437	84,376,044	426,929.28	....	....
20. Warren Twp.	2.100	99.65	....	....	7,673,944	513,878,891	2,600,144.97	....	....
21. Watchung Boro	2.060	95.49	....	....	27,673,839	375,125,144	1,898,073.13	....	....
Totals	....	....	$776,230	$102,651,385	$1,825,330,954	$8,218,155,500	$41,582,551.86	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1984 (Continued)

	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
TAXING DISTRICT	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Twp.	$ 85.55	....	$ 1,508,649.47	....	....	$ 1,079,398.00	....	....	....
2. Bernards Twp.	25,522.01	....	4,192,510.34	....	....	9,633,823.52	....	....	....
3. Bernardsville Boro	2,485.04	....	2,162,984.30	....	....	4,376,936.01	....	....	....
4. Bound Brook Boro	773.95	....	1,092,421.75	....	....	3,356,615.50	....	....	....
5. Branchburg Twp.	246.33	....	1,842,538.65	$ 143,004.14	....	5,476,237.00	....	....	....
6. Bridgewater Twp.	22,787.24	....	6,598,020.67	512,097.00	....	....	$21,366,762.63	....	....
7. Far Hills Boro	....	....	301,362.00	....	....	232,000.00	....	....	....
8. Franklin Twp.	36,409.21	....	5,081,218.20	....	....	16,810,368.98	....	....	....
9. Green Brook Twp.	738.99	....	922,823.47	71,619.09	....	2,899,395.50	....	....	....
10. Hillsborough Twp.	56,823.54	....	3,501,831.06	271,825.52	....	10,656,722.50	....	....	....
11. Manville Boro	158,980.53	....	1,239,799.22	....	....	4,391,599.00	....	....	....
12. Millstone Boro	132.05	....	71,507.06	5,549.82	....	171,344.50	....	....	....
13. Montgomery Twp.	515.52	....	1,858,258.62	144,224.00	....	5,056,004.00	....	....	....
14. North Plainfield Boro	....	$ 81.31	1,969,511.63	152,859.88	....	6,424,681.00	....	....	....
15. Peapack-Gladstone Boro	....	107.81	996,575.28	77,347.20	....	1,102,354.00	....	....	....
16. Raritan Boro	205.08	....	1,250,553.79	....	....	....	3,850,558.47	....	....
17. Rocky Hill Boro	....	....	154,430.84	11,985.83	....	206,795.00	....	....	....
18. Somerville Boro	2,918.07	....	1,603,992.14	....	....	5,568,419.00	....	....	....
19. South Bound Brook Boro	1,066.65	....	425,862.63	....	....	1,394,346.52	....	....	....
20. Warren Twp.	5,960.19	....	2,594,184.78	201,349.11	....	3,658,263.70	2,504,480.91	....	....
21. Watchung Boro	6,091.03	....	1,891,982.10	146,836.41	....	2,065,204.50	1,823,630.15	....	....
Totals	$321,740.98	$189.12	$41,261,000.00	$1,738,698.00	....	$84,560,508.23	$29,545,432.16	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bedminster Twp.	$ 911,866.77	$ 3,499,914.24	$ 9,885,400	$ 338,784.38	$ 516,412.04	$ 76,000.00	$ 931,196.42	$ 8,570.00	$ 9,000.00
2. Bernards Twp.	4,109,488.47	17,935,822.33	199,148,300	300,000.00	2,626,414.55	240,000.00	3,166,414.55	20,500.00	43,550.00
3. Bernardsville Boro	1,472,692.93	8,012,613.24	28,914,300	716,515.68	1,009,235.04	115,000.00	1,840,750.72	21,500.00	22,950.00
4. Bound Brook Boro	1,455,695.02	5,904,732.27	22,726,400	230,000.00	1,078,046.80	140,000.00	1,448,046.80	75,750.00	27,450.00
5. Branchburg Twp.	....	7,461,779.79	17,032,650	800,000.00	2,500,647.74	160,000.00	3,460,647.74	20,500.00	27,700.00
6. Bridgewater Twp.	2,192,972.00	30,669,852.30	63,652,880	750,000.00	7,099,633.51	600,000.00	8,449,633.51	114,250.00	112,500.00
7. Far Hills Boro	321,957.55	855,319.55	1,439,200	80,000.00	70,516.97	30,000.00	180,516.97	2,500.00	1,850.00
8. Franklin Twp.	4,469,361.16	26,360,948.34	88,684,900	2,429,745.00	4,464,181.95	500,000.00	7,393,926.95	117,000.00	92,200.00
9. Green Brook Twp.	482,068.77	4,375,906.83	17,799,000	340,000.00	680,270.82	175,000.00	1,195,270.82	19,833.00	19,400.00
10. Hillsborough Twp.	2,444,118.00	16,874,479.08	128,787,600	550,000.00	2,763,244.97	599,464.57	3,912,709.54	52,250.00	54,850.00
11. Manville Boro	1,851,886.88	7,483,285.10	32,134,175	425,000.00	1,478,462.38	340,000.00	2,243,462.38	154,250.00	47,650.00
12. Millstone Boro	8,422.46	256,823.84	829,000	35,000.00	70,495.43	8,000.00	113,495.43	3,000.00	2,050.00
13. Montgomery Twp.	235,506.93	7,293,993.55	67,740,100	802,000.00	2,416,430.38	300,000.00	3,518,430.38	17,500.00	19,400.00
14. North Plainfield Boro	2,603,798.26	11,150,850.77	28,599,700	350,000.00	2,712,684.79	261,000.00	3,323,684.79	115,750.00	57,650.00
15. Peapack-Gladstone Boro	670,980.67	2,847,257.15	12,445,900	525,000.00	224,758.68	37,000.00	786,758.68	13,000.00	6,000.00
16. Raritan Boro	1,250,029.20	6,351,141.46	7,943,400	406,000.00	918,328.80	100,000.00	1,424,328.80	93,000.00	21,350.00
17 Rocky Hill Boro	47,650.00	420,861.67	1,849,800	100,105.65	115,754.85	16,000.00	231,860.50	4,750.00	2,050.00
18. Somerville Boro	2,402,005.46	9,574,416.60	61,317,950	450,000.00	2,071,314.92	290,000.00	2,811,314.92	68,000.00	31,900.00
19. South Bound Brook Boro	577,701.01	2,397 910.16	4,572,100	110,000.00	554,698.24	30,000.00	694,698.24	37,000.00	13,750.00
20. Warren Twp.	1,666,675.90	10,624,954.40	36,643,700	600,000.00	1,627,981.63	375,000.00	2,602,981.63	29,017.00	37.200.00
21. Watchung Boro	1,218,797.17	7,146,450.33	15,684,100	365,000.00	1,256,915.74	125,000.00	1,746,915.74	10,750.00	21,750.00
Totals	$30,393,674.61	$187,499,313.00	$847,830,555	$10,703,150.71	$36,256,430.23	4,517,464.57	51,477,045.51	$998,850.00	$672,200.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 9,843,565.00

Rate per $100 to be applied to Column II for apportionment of County Taxes 0.50598400

Net County Taxes Apportioned (12A III) $41,261,000.00

*Adjustments (Net Total 12A II) $ 321,551.86

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $41,582,551.86

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column II for apportionment of Library Taxes 0.03927089

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1984

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Andover Boro	$ 3,461,130	$ 9,369,500	$ 12,830,630	....	$ 12,830,630	$ 296,233	$ 13,126,863
2. Andover Twp.	40,123,900	96,345,200	136,469,100	....	136,469,100	611,849	137,080,949
3. Branchville Boro	6,173,250	25,940,050	32,113,300	....	32,113,300	169,583	32,282,883
4. Byram Twp.	33,191,825	62,645,355	95,837,180	....	94,837,180	675,454	96,512,634
5. Frankford Twp.	51,143,225	75,305,274	126,448,499	....	128,448,499	1,399,834	127,848,333
6. Franklin Boro	6,743,400	27,892,900	34,636,300	....	34,636,300	797,282	35,433,582
7. Fredon Twp.	6,924,793	19,016,220	25,941,013	....	25,941,013	172,166	26,113,179
8. Green Twp.	17,256,133	49,380,700	66,636,833	....	66,636,833	422,421	67,059,254
9. Hamburg Boro	9,015,250	24,930,225	33,945,475	....	33,945,475	187,669	34,133,144
10. Hampton Twp.	37,586,298	68,559,525	106,145,823	....	106,145,823	772,500	106,918,323
11. Hardyston Twp.	18,852,350	37,000,700	55,853,050	....	55,853,050	390,776	56,243,826
12. Hopatcong Boro	79,517,325	178,572,265	258,089,590	....	258,089,590	1,542,935	259,632,525
13. Lafayette Twp.	19,066,500	43,987,050	63,053,550	....	63,053,550	488,195	63,541,745
14. Montague Twp.	30,651,538	45,072,800	75,724,338	....	75,724,338	1,077,257	76,801,595
15. Newton Town	28,548,150	112,107,990	140,656,140	....	140,656,140	3,890,710	144,546,850
16. Ogdensburg Boro	12,285,525	28,498,225	40,783,750	....	40,783,750	97,853	40,881,603
17. Sandyston Twp.	9,566,650	20,159,300	29,725,950	....	29,725,950	238,842	29,964,792
18. Sparta Twp.	65,134,190	168,552,825	233,687,015	....	233,687,015	1,286,634	234,973,649
19. Stanhope Boro	21,045,950	64,691,700	85,737,650	....	85,737,650	750,062	86,487,712
20. Stillwater Twp.	25,468,667	67,871,300	93,339,967	$1,000	93,338,967	502,071	93,841,038
21. Sussex Boro	4,882,825	17,825,400	22,708,225	....	22,708,225	2,139,733	24,847,958
22. Vernon Twp.R	214,565,110	348,418,850	562,983,980	....	562,983,960	6,790,994	569,774,954
23. Walpack Twp.	154,450	318,610	473,060	....	473,060	58,341	531,401
24. Wantage Twp.	53,555,440	133,859,350	187,414,790	....	187,414,790	19,326,241	206,741,031
Totals	$794,913,874	$1,726,321,314	$2,521,235,188	$1,000	$2,521,235,188	$44,085,635	$2,565,319,823

R—Revalued District

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Andover Boro	3.160	76.89	$ 837	....	$ 4,439,825	$ 17,567,525	$ 92,626.07	....	....
2. Andover Twp.	2.630	100.65	226	....	1,545,436	138,626,611	730,919.01	....	....
3. Branchville Boro	1.890	99.97	....	....	1,775,851	34,058,734	179,577.18	....	....
4. Byram Twp.	5.810	47.95	....	....	105,129,810	201,642,444	1,063,174.63	....	....
5. Frankford Twp.	2.900	91.23	....	....	14,380,464	142,228,797	749,911.80	....	....
6. Franklin Boro	7.500	43.31	1,659	....	47,439,852	82,875,093	436,965.03	....	....
7. Fredon Twp.	7.290	36.35	....	....	46,756,659	72,869,838	384,211.58	....	....
8. Green Twp.	2.560	101.86	253	$ 251,977	....	66,807,530	352,247.62	....	....
9. Hamburg Boro	3.940	87.62	....	....	5,959,348	40,092,492	211,390.61	....	....
10. Hampton Twp.	2.870	93.13	....	....	9,489,447	116,407,770	613,768.53	....	....
11. Hardyston Twp.	7.210	40.97	143	....	82,113,689	138,357,658	729,500.93	....	....
12. Hopatcong Boro	3,680	70.65	....	....	108,022,567	367,655,092	1,938,488.53	....	....
13. Lafayette Twp.	2.500	103.59	....	541,431	....	63,000,314	332,173.79	....	....
14. Montague Twp.	1.810	96.75	....	....	3,221,171	80,022,766	421,925.92	....	....
15. Newton Town	2.630	101.00	....	....	7,817,568	152,364,418	803,352.61	....	....
16. Ogdensburg Boro	4.940	64.81	238	....	24,365,444	65,247,285	344,021.11	....	....
17. Sandyston Twp.	3.790	57.61	....	....	22,542,380	52,507,172	276,847.93	....	....
18. Sparta Twp.	5.510	48.79	1,423	....	249,743,067	484,718,139	2,555,712.06	....	....
19. Stanhope Boro	2.860	97.73	....	....	3,397,140	89,884,852	473,924.50	....	....
20. Stillwater Twp.	2.830	90.73	....	....	10,400,721	104,241,759	549,622.35	....	....
21. Sussex Boro	3.800	71.98	....	....	10,229,813	35,077,771	184,950.13	....	....
22. Vernon Twp.	2.340	109.14	838	42,775,192	....	527,000,600	2,778,649.45	....	....
23. Walpack Twp.	1.690	44.51	....	....	975,580	1,506,981	7,945.67	....	....
24. Wantage Twp.	2.560	100.80	....	....	2,195,427	208,936,458	1,101,632.99	....	....
Totals	....	....	$5,617	$43,568,600	$761,941,259	$3,283,698,099	$17,313,540.03	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Andover Boro	$ 35.77	....	$ 92,590.30	$ 5,959.47	....	....	$ 306,645.74	....	$ 8,629.00
2. Andover Twp.	1,173.39	....	729,745.62	46,964.06	....	....	2,230,253.77	....	57,646.25
3. Branchville Boro	....	....	179,577.18	11,558.61	....	$ 172,461.00	231,325.75	....	13,368.71
4. Byram Twp.	811.43	....	1,062,363.20	68,375.80	....	1,944,782.00	1,338,829.00	....	85,029.57
5. Frankford Twp.	3,655.87	....	746,255.93	48,026.09	....	1,617,943.00	824,629.86	....	59,332.76
6. Franklin Boro	5,502.88	....	431,462.15	27,756.66	....	876,213.00	1,000,316.45	....	35,589.92
7. Fredon Twp.	....	....	384,211.58	24,730.04	....	763,588.00	677,704.17	....	29,615.38
8. Green Twp.	6,484.12	....	345,763.50	22,217.39	....	1,151,276.00	....	....	28,853.94
9. Hamburg Boro	195.31	....	211,195.30	13,592.76	....	467,644.50	431,658.64	....	18,014.39
10. Hampton Twp.	468.60	....	613,299.93	39,472.62	....	853,597.25	1,080,123.19	....	49,724.06
11. Hardyston Twp.	985.18	....	728,515.75	46,886.26	....	1,417,496.89	1,038,741.69	....	58,541.27
12. Hopatcong Boro	483.05	....	1,938,005.48	124,738.42	....	5,363,415.50	....	....	158,072.49
13. Lafayette Twp.	6,198.02	....	325,975.77	20,947.85	....	621,292.00	385,117.83	....	24,528.23
14. Montague Twp.	2,813.95	....	419,111.97	26,963.90	....	815,856.36	....	....	34,267.87
15. Newton Town	8,852.55	....	794,500.06	51,101.81	....	2,284,699.00	....	....	63,887.43
16. Ogdensburg Boro	951.27	....	343,069.84	22,077.42	....	510,550.75	748,037.10	....	28,320.21
17. Sandyston Twp.	1,275.08	....	275,572.85	17,731.32	....	....	816,854.47	....	23,547.78
18. Sparta Twp.	1,647.91	....	2,554,064.15	....	....	7,881,516.00	....	....	200,621.67
19. Stanhope Boro	485.55	....	473,438.95	30,470.23	....	795,430.00	612,028.64	....	37,905.88
20. Stillwater Twp.	1,752.97	....	547,869.38	35,253.56	....	738,122.00	861,345.99	....	43,917.61
21. Sussex Boro	105.49	....	184,844.64	11,897.05	....	....	585,329.03	....	15,273.46
22. Vernon Twp.	762.66	....	2,777,886.79	178,796.66	....	8,925,811.44	....	....	214,553.43
23. Walpack Twp.	....	....	7,945.67	511.43	....	....	....	....	516.90
24. Wantage Twp.	2,202.98	....	1,099,430.01	70,758.59	....	....	3,387,193.03	....	86,626.23
Totals	$46,844.03	....	$17,266,696.00	$946,788.00	....	$37,201,694.69	$16,556,134.35	....	$1,376,284.50

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Andover Boro	....	$ 413,824.57	$ 532,540	$ 150,000.00	$ 89,687.00	$ 25,000.00	$ 264,687.00	$ 5,000.00	$ 1,800.00
2. Andover Twp.	$544,876.42	3,598,486.12	12,185,700	230,000.00	387,907.56	174,000.00	791,907.56	21,000.00	14,550.00
3. Branchville Boro	....	608,291.25	1,604,300	285,000.00	329,884.48	6,000.00	620,884.48	9,500.00	3,550.00
4. Byram Twp.	1,103,718.00	5,603,097.57	6,386,800	420,000.00	703,929.33	281,000.00	1,404,929.33	25,250.00	22,600.00
5. Frankford Twp.	411,205.26	3,707,392.90	18,251,350	300,000.00	528,306.89	300,000.00	1,128,306.89	24,750.00	14,950.00
6. Franklin Boro	284,078.70	2,655,416.88	6,498,200	330,000.00	1,183,548.86	100,000.00	1,613,548.86	43,500.00	12,600.00
7. Fredon Twp.	21,398.52	1,901,247.69	2,074,700	280,000.00	176,499.33	95,000.00	551,499.33	10,750.00	7,100.00
8. Green Twp.	165,000.00	1,713,110.83	12,693,195	124,692.25	181,339.95	62,000.00	368,032.20	5,750.00	7,200.00
9. Hamburg Boro	201,035.36	1,343,140.95	3,060,000	90,000.00	212,218.38	100,000.00	402,218.38	15,750.00	5,650.00
10. Hampton Twp.	426,272.28	3,062,489.33	23,584,700	161,352.47	306,335.07	230,000.00	697,687.54	28,750.00	14,050.00
11. Hardyston Twp.	764,500.00	4,054,681.86	7,224,000	200,000.00	406,071.27	225,000.00	831,071.27	28,250.00	14,900.00
12. Hopatcong Boro	1,961,810.85	9,546,042.74	12,668,920	750,000.00	1,384,796.39	250,000.00	2,384,796.39	92,250.00	50,400.00
13. Lafayette Twp.	206,529.57	1,584,391.25	4,287,400	130,000.00	108,613.09	75,000.00	313,613.09	7,750.00	5,000.00
14. Montague Twp.	87,634.54	1,333,834.64	21,527,572	204,800.00	271,255.86	100,000.00	576,055.86	18,500.00	6,850.00
15. Newton Town	604,590.34	3,795,778.64	55,688,350	175,000.00	1,010,042.77	195,000.00	1,380,042.77	49,500.00	18,700.00
16. Ogdensburg Boro	364,902.50	2,016,957.82	2,521,400	95,000.00	202,718.43	58,000.00	355,718.43	19,000.00	9,800.00
17. Sandyston Twp.	....	1,133,706.42	32,941,605	160,000.00	215,994.88	85,000.00	460,994.88	21,000.00	5,850.00
18. Sparta Twp	2,299,100.96	12,935,302.78	27,144,775	730,000.00	1,682,789.00	525,000.00	2,937,789.00	28,250.00	45,350.00
19. Stanhope Boro	518,900.00	2,468,173.70	15,260,700	219,727.97	264,310.49	75,000.00	559,038.46	17,250.00	10,200.00
20. Stillwater Twp.	427,573.97	2,654,082.51	12,618,100	159,000.00	353,684.52	203,902.69	716,587.21	32,500.00	13,550.00
21. Sussex Boro	145,407.46	942,751.64	7,715,200	90,000.00	201,965.25	55,000.00	346,965.25	16,000.00	5,000.00
22. Vernon Twp.	1,180,400.00	13,277,448.32	38,209,675	1,000,000.00	2,007,838.41	646,000.00	3,653,838.41	72,000.00	55,350.00
23. Walpack Twp.	....	8,974.00	12,125,022	79,281.13	26,070.87	....	105,352.00	500.00	300.00
24. Wantage Twp.	635,144.67	5,279,052.53	17,719,425	550,000.00	583,663.28	315,000.00	1,448,663.23	51,500.00	22,800.00
Totals	$12,343,079.40	$85,690,676.94	$354,523,629	$6,913,853.82	$12,819,471.36	$4,180,902.69	$23,914,227.87	$644,250.00	$368,100.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$11,388,863.47
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.52725736
Net County Taxes Apportioned (12A III)	$17,266,696.00
*Adjustments (Net Total 12A II)	$ 46,844.03
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$17,313,540.03

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column II for apportionment of Library Taxes	0.03393728

Abstract of Ratables and Exemptions in the County of Union, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. **Berkeley Heights, Twp.**	$ 224,409,300	$ 480,358,125	$ 704,767,425	....	$ 704,767,425	$ 2,909,752	$ 707,677,177
2. Clark Twp.	96,033,300	189,553,400	285,586,700	....	285,586,700	2,619,795	288,206,495
3. Cranford Twp.	148,119,900	289,567,100	437,687,000	$7,700	437,679,300	5,737,258	443,416,558
4. Elizabeth City	284,945,500	643,383,700	928,329,200	....	928,329,200	25,322,600	953,651,800
5. **Fanwood, Boro.**	85,554,330	133,491,802	219,046,132	....	219,046,132	1,051,600	220,097,732
6. Garwood Boro	30,587,200	47,374,800	77,962,000	....	77,962,000	431,959	78,393,959
7. Hillside Twp.	106,141,700	205,003,600	311,145,300	....	311,145,300	2,036,738	313,182,038
8. Kenilworth Boro	63,455,500	132,005,200	195,460,700	....	195,460,700	976,150	196,436,850
9. Linden City	333,048,600	788,294,400	1,121,343,000	....	1,121,343,000	10,217,200	1,131,560,200
10. **Mountainside Boro.***	185,922,100	281,127,800	467,049,900	....	467,049,900	2,003,700	469,053,600
11. New Providence Boro	104,629,400	190,350,200	294,979,600	....	294,979,600	9,338,280	304,317,880
12. Plainfield City	89,472,125	294,580,000	384,052,125	....	384,052,125	13,622,781	397,674,906
13. Rahway City	109,451,300	242,547,300	351,998,600	....	351,998,600	10,514,100	362,512,700
14. Roselie Boro	89,875,400	169,164,200	259,039,600	....	259,039,600	7,315,063	266,354,663
15. **Roselle Park Boro.****	105,490,900	191,874,900	297,365,800	....	297,365,800	1,489,391	298,855,191
16. **Scotch Plains Twp.***	287,269,200	522,158,800	809,428,000	....	809,428,000	3,549,800	812,977,800
17. Springfield Twp.	124,140,200	230,202,500	354,342,700	....	354,342,700	2,485,350	356,828,050
18. Summit, City	459,316,600	618,215,900	1,077,532,500	....	1,077,532,500	13,562,438	1,091,094,938
19. Union Twp.	401,507,000	567,664,800	969,171,800	....	969,171,800	21,019,825	990,191,625
20. Westfield Town	457,156,100	696,055,800	1,153,211,900	....	1,153,211,900	13,338,915	1,166,550,815
21. Winfield Twp.	220,200	1,171,500	1,391,700	....	1,391,700	27,867	1,419,567
Totals	$3,786,745,855	$6,914,145,827	$10,700,891,682	$7,700	$10,700,883,982	$149,570,562	$10,850,454,544

*Revaluation

**Reassessment

Abstract of Ratables and Exemptions in the County of Union, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)			II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Berkeley Heights Twp.	$ 2.26	$ 99.73	....	....	$ 36,984,084	$ 744,661,261	$ 3,970,602.84	....	....
2. Clark Twp.	4.82	52.63	$ 4,064	....	280,044,484	568,255,043	3,029,988.54	....	....
3. Cranford Twp.	4.83	57.11	362,949	....	343,213,358	786,992,865	4,196,318.87	....	....
4. Elizabeth City	4.72	72.31	9,711,075	....	431,266,729	1,394,629,604	7,436,294.27	....	....
5. Fanwood, Boro	2.92	101.39	8,681	$ 1,640,346	....	218,466,067	1,164,881.31	....	....
6. Garwood Boro	4.52	58.73	16,037	....	63,578,250	141,988,246	757,094.48	....	....
7. Hillside Twp.	4.49	73.42	79,597	....	141,352,495	454,614,130	2,424,044.66	....	....
8. Kenilworth Boro	3.58	58.79	37,543	....	158,345,285	354,819,678	1,891,931.40	....	....
9. Linden City	2.41	67.53	774,566	....	709,771,115	1,842,105,881	9,822,279.24	....	....
10. Mountainside Boro	1.76	122.95	....	75,183,095	....	393,870,505	2,100,154.03	....	....
11. New Providence Boro	4.52	56.89	1,576	....	231,652,347	535,971,803	2,857,851.31	....	....
12. Plainfield City	5.71	64.23	299,639	....	236,211,436	634,185,981	3,381,538.41	....	....
13. Rahway City	5.20	62.34	882,547	....	238,577,583	601,972,830	3,209,774.90	....	....
14. Roselle Boro	4.51	73.58	28,591	....	99,921,965	366,305,219	1,953,173.37	....	....
15. Roselle Park Boro	2.92	109.55	47,577	22,217,644	....	276,685,124	1,475,310.72	....	....
16. Scotch Plains Twp.	2.45	113.46	....	91,173,285	....	721,804,515	3,848,728.55	....	....
17. Springfield Twp.	3.88	63.22	757	....	223,953,493	580,782,300	3,096,785.04	....	....
18. Summit City	2.05	96.50	314,213	....	60,700,027	1,152,109,178	6,143,152.88	....	....
19. Union Twp.	3.96	61.48	32,614	....	668,752,423	1,658,976,662	8,845,817.27	....	....
20. Westfield Town	2.49	103.19	3,077	22,095,978	....	1,144,457,914	6,102,355.64	....	....
21. Winfield Twp.	35.53	30.00	....	....	3,290,011	4,709,578	25,111.91	....	....
Totals	....	....	$12,605,103	$212,310,348	$3,927,615,085	$14,578,364,384	$77,733,189.64	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Twp.	$ 5,107.65	....	$ 3,965,495.19	....	....	$ 5,007,685.00	$ 4,323,470.07	....	....
2. Clark Twp.	98,095.23	....	2,931,893.31	....	....	4,697,766.00	3,767,791.33	....	....
3. Cranford Twp.	17,884.16	....	4,178,434.71	....	....	12,183,157.87	....	....	....
4. Elizabeth City	234,755.37	....	7,201,538.90	....	....	19,842,478.70	....	$1,888,569.94	....
5. Fanwood, Boro	2,156.77	....	1,162,724.54	....	....	....	4,286,927.82	....	....
6. Garwood Boro	4,172.90	....	752,921.58	....	....	1,019,370.93	886,398.07	....	....
7. Hillside Twp.	3,291.68	....	2,420,752.98	....	....	6,440,779.38	....	....	....
8. Kenilworth Boro	8,883.50	....	1,883,047.90	....	....	2,136,890.00	2,233,273.00	....	....
9. Linden City	133,154.71	....	9.689,124.53	....	....	16,492,873.50	....	810,,000.00	....
10. Mountainside Boro	2,528.40	....	2,097,625.63	....	....	2,128,335.00	2,655,847.27	....	....
11. New Providence Boro	670.64	....	2,857,180.67	....	....	7,908,404.00	....	....	....
12. Plainfield City	21,404.32	....	3,360,134.09	....	....	8,900,184.50	....	266,035.50	....
13. Rahway City	18,632.86	....	3,191,142.04	....	....	8,754,181.50	....	18,754.00	....
14. Roselle Boro	16,417.78	....	1,936,755.59	....	....	5,669,827.50	....	....	....
15. Roselle Park Boro	5,687.44	....	1,469,623.28	....	....	4,873,348.00	....	....	....
16. Scotch Plains Twp.	27,327.50	....	3,821,401.05	....	....	....	13,584,414.46	....	....
17. Springfield Twp.	51,074.94	....	3,045,710.10	....	....	3,861,870.00	3,749,840.20	....	....
18. Summit City	55,075.65	....	6,088,077.23	....	....	11,056,474.00	....	699,140.25	....
19. Union Twp.	69,728.36	....	8,776,088.91	....	....	19,101,978.00	....	....	....
20. Westfield Town	3,777.78	....	6,098,577.86	....	....	18,799,737.00	....	....	....
21. Winfield Twp.	....	....	25,111.91	....	....	301,464.00	....	....	....
Totals	$779,827.64	....	$76,953,362.00	....	....	$159,176,804.88	$35,487,962.22	$3,682,499.69	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Berkeley Heights Twp.	$ 2,654,437.25	$ 15,951,087.51	$ 77,375,100	$ 800,000.00	$ 2,049,687.41	$110,000.00	$ 2,959,687.41	$ 32,250.00	$ 49,400.00
2. Clark Twp.	2,484,655.55	13,882,106.19	26,277,500	400,000.00	2,372,808.69	100,000.00	2,872,808.69	89,000.00	90,600.00
3. Cranford Twp.	5,028,306.01	21,389,898.59	71,547,700	916,471.00	3,909,897.23	252,240.92	5,078,609.15	146,250.00	108,950.00
4. Elizabeth City	15,990,093.35	44,922,680.89	762,794,700	1,966,000.00	31,053,700.21	1,400,000.00	34,419,700.21	522,500.00	114,500.00
5. Fanwood, Boro	968,510.24	6,418,162.60	6,779,530	350,000.00	989,965.90	100,000.00	1,439,965.90	26,500.00	35,100.00
6. Garwood Boro	877,866.53	3,536,557.11	7,409,800	385,000.00	686,744.15	20,000.00	1,091,744.15	60,000.00	19,200.00
7. Hillside Twp.	5,169,311.12	14,030,843.48	38,035,100	407,200.00	4,222,983.58	320,000.00	4,950,183.58	160,000.00	58,100.00
8. Kenilworth Boro	775,835.39	7,029,046.29	29,173,500	550,000.00	1,415,603.82	95,000.00	2,060,603.82	87,000.00	37,600.00
9. Linden City	221,128.07	27,213,126.10	179,434,000	6,100,000.00	22,686,039.51	325,000.00	29,111,039.51	488,500.00	130,950.00
10. Mountainside Boro	1.363,301.25	8,245,109.15	127,323,400	800,000.00	1,152,785.11	80,000.00	2,032,785.11	28,250.00	35,500.00
11. New Providence Boro	2,983,931.78	13,749,516.45	24,481,900	868,000.00	1,672,910.70	95,000.00	2,635,910.70	33,500.00	52,900.00
12. Plainfield City	10,175,806.36	22,702,160.45	85,568,000	1,000,000.00	8,914,621.52	1,200,000.00	11,114,621.52	153,500.00	69,250.00
13. Rahway City	6,877,562.91	18,841,640.45	68,165,700	224,000.00	4,733,724.58	325,000.00	5,282,724.58	249,500.00	100,850.00
14. Roselle Boro	4,397,772.58	12,004,355.67	73,143,200	400,000.00	2,398,586.64	250,000.00	3,048,583.64	176,250.00	62,300.00
15. Roselle Park Boro	2,364,824.49	8,707,795.77	35,290,700	500,000.00	1,143,403.88	80,000.00	1,723,403.88	127,500.00	43,700.00
16. Scotch Plains Twp.	2,497,826.81	19,903,642.32	188,480,600	1,931,525.00	2,325,314.13	252,000.00	4,508,839.13	85,250.00	82,600.00
17. Springfield Twp.	3,154,245.89	13,811,666.19	67,899,100	800,000.00	2,232,538.31	350,000.00	3,382,538.31	89,500.00	60,250.00
18. Summit City	4,436,585.12	22,280,276.60	194,043,300	3,114,429.00	4,165,253.63	375,000.00	7,654,682.63	75,500.00	60,450.00
19. Union Twp.	11,280,544.35	39,158,611.26	168,832,050	630,000.00	9,140,243.89	620,000.00	10,390,243.89	586,000.00	207,450.00
20. Westfield Town	4,081,372.59	28,979,687.45	89,425,500	2,000,000.00	4,730,931.77	200,000.00	6,930,931.77	116,250.00	107,550.00
21. Winfield Twp.	177,772.00	504,347.91	494,600	5,520.96	147,671.25	....	153,192.21	....	....
Totals	$87,961,689.64	$363,262,318.43	$2,321,974,980	$24,148,145.96	$112,145,412.91	$6,549,240.92	$142,6[illegible]2,799.79	$3,333,000.00	$1,527,200.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$34,945,452.00
Rate per $100 to be applied to Column II for apportionment of County Taxes	.5332092654
County Percentage Level of Taxable Value of Real Property in Effect	100%

Net County Taxes Apportioned (12A III)	$76,953,362.00
‡Adjustments (Net Total 12A IIb) ±	$ 779,827.64
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$77,733,189.64

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1984

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Allamuchy Twp.	$ 18,663,350	$ 50,944,300	$ 69,607,650	....	$ 69,607,650	$ 922,932	$ 70,530,582
2. Alpha Boro	9,419,500	35,461,150	44,880,650	....	44,880,650	265,244	45,145,894
3. Belvidere Town	7,726,610	36,078,700	43,805,310	....	43,805,310	3,410,737	47,216,047
4. Blairstown Twp.	40,802,749	63,471,339	104,274,088	$ 6,000	104,268,088	1,135,482	105,403,570
5. Franklin Twp.	15,851,330	36,743,037	52,594,367	....	52,594,367	934,299	53,528,666
6. Frelinghuysen Twp.	12,445,815	23,084,905	35,530,720	....	35,530,720	922,865	35,909,454
7. Greenwich Twp.	7,441,900	22,603,550	30,045,450	....	30,045,450	301,522	30,346,972
8. Hackettstown Twp.	62,454,175	142,723,550	205,177,725	....	205,177,725	4,346,898	209,524,623
9. Hardwick Twp.	12,829,230	21,473,850	34,303,080	....	34,303,080	336,435	34,639,515
10. Harmony Twp.	17,518,822	32,155,840	49,674,662	32,700	49,641,962	415,784	50,057,746
11. Hope Twp.	10,755,570	23,677,055	34,432,625	....	34,432,625	378,734	35,355,490
12. Independence Twp.	16,446,100	40,741,008	57,187,108	35,730	57,151,378	699,469	57,850,847
13. Knowlton Twp.	17,461,925	38,036,000	55,497,925	....	55,497,925	871,373	56,369,298
14. Liberty Twp.	9,687,975	21,988,146	31,676,121	....	31,676,121	220,073	31,893,194
15. Lopatcong Twp.	31,878,150	77,498,893	109,377,043	....	109,377,043	1,155,858	110,532,901
16. Mansfield Twp.	24,788,570	59,194,937	83,983,507	....	83,983,507	1,014,372	84,997,879
17. Oxford Twp.	6,954,740	16,738,150	23,692,890	119,000	23,573,890	342,481	23,916,371
18. Pahaquarry Twp.	67,950	....	67,950	....	67,950	15,546	83,496
19. Phillipsburg Town	38,663,970	170,490,340	209,154,310	2,049,700	207,104,610	5,408,378	212,512,988
20. Pohatcong Twp.	14,497,498	47,538,561	62,036,059	....	62,036,059	729,321	62,765,380
21. Washington Boro	23,467,958	72,133,000	95,600,958	4,200	95,596,758	3,604,572	99,201,330
22. Washington Twp.	31,663,999	78,739,620	110,403,619	....	110,403,619	1,443,149	111,846,768
23. White Twp.	18,309,114	81,703,485	100,012,599	505,800	99,506,799	573,359	100,080,158
Totals	$449,797,000	$1,193,219,416	1,643,016,416	$2,753,130	$1,640,263,286	$29,448,883	$1,669,712,169

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1984 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Allamuchy Twp.	$3.180	$ 61.90	$ 1,267	....	$ 44,968,535	$ 115,500,384	$ 699,629.85	....	....
2. Alpha Boro	2.680	89.78	262	....	6,475,595	51,621,751	312,692.62	....	....
3. Belvidere Town	3.660	83.41	10,161	....	12,159,673	59,385,881	359,722.92	....	....
4. Blairstown Twp.	.930	71.15	....	....	47,221,799	152,625,369	924,510.04	....	....
5. Franklin Twp.	2.420	96.72	166	....	4,740,578	58,269,410	352,960.03	....	....
6. Frelinghuysen Twp.	3.050	75.73	....	....	12,805,112	48,714,566	295,082.70	....	....
7. Greenwich Twp.	3.740	61.04	1,060	....	20,442,621	50,790,653	307,658.35	....	....
8. Hackettstown Twp.	2.670	105.70	476	$ 3,869,302	....	205,655,797	1,245,735.56	....	....
9. Hardwick Twp.	2.250	94.08	....	....	2,559,216	37,198,731	225,326.89	....	....
10. Harmony Twp.	3.290	65.39	4,587	....	29,054,150	79,116,493	479,238.76	....	....
11. Hope Twp.	3.330	68.76	....	....	16,545,218	51,900,708	314,382.37	....	....
12. Independence Twp.	3.250	68.58	785	....	27,468,638	85,320,270	516,817.40	....	....
13. Knowlton Twp.	2.320	96.77	262	....	3,439,018	59,808,578	362,283.36	....	....
14. Liberty Twp.	3.620	67.16	152	....	16,014,353	47,910,699	290,213.37	....	....
15. Lopatcong Twp.	2.640	91.46	4,202	....	13,394,866	123,931,969	750,703.18	....	....
16. Mansfield Twp.	3.610	65.34	774	....	46,506,839	131,505,492	796,578.89	....	....
17. Oxford Twp.	3.830	77.83	....	....	7,944,106	31,860,477	192,991.05	....	....
18. Pahaquarry Twp.	5.000	13.33	....	....	512,117	595,613	3,607.85	....	....
19. Phillipsburg Town	3.460	89.51	360,525	....	40,229,659	253,103,172	1,533,142.40	....	....
20. Pohatcong Twp.	3.150	73.20	3,461	....	25,061,213	87,830,054	532,020.12	....	....
21. Washington Boro	4.050	78.63	36,465	....	30,110,425	129,348,220	783,511.48	....	....
22. Washington Twp.	2.450	103.73	465	1,493,180	....	110,354,053	668,456.57	....	....
23. White Twp.	2.510	78.69	3,673	....	30,427,495	130,511,326	790,556.83	....	....
Totals	....	....	$428,753	$5,362,482	$438,081,226	$2,102,859,666	$12,737,822.59	....	....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Twp.	$ 118.57	....	$ 699,511.28	$ 38,671.61	....	$ 1,399,790.55	....	....	$ 74,983.28
2. Alpha Boro	....	....	312,692.62	....	....	708,427.00	....	....	34,751.47
3. Belvidere Town	2,644.90	....	357,078.02	....	....	1,084,015.00	....	....	39,133.28
4. Blairstown Twp.	236.36	....	924,273.68	51,101.72	....	(1)	(2)	....	(3)
5. Franklin Twp.	347.32	....	352,612.71	19,509.65	....	415,457.00	$ 467,666.22	....	37,699.95
6. Frelinghuysen Twp.	55.15	....	295,027.55	16,310.51	....	373,120.00	378,138.69	....	32,618.29
7. Greenwich Twp.	772.48	....	306,885.87	17,005.62	....	698,444.45	....	....	33,986,07
8. Hackettstown Twp.	31,489.58	....	1,214,245.98	....	....	3,032,181.00	....	....	138,452.36
9. Hardwick Twp.	....	$ 443.01	225,769.90	12,454.80	....	210,751.00	271,880.49	....	24,978.44
10. Harmony Twp.	....	....	479,238.76	26,489.63	....	1,041,855.50	....	....	52,562.88
11. Hope Twp.	730.50	....	313,651.87	17,377.29	....	793,784.00	....	....	35,411.07
12. Independence Twp.	89.60	....	516,727.80	28,566.76	....	1,100,256.00	....	....	57,681.67
13. Knowlton Twp.	10.94	....	362,272.42	20,024.99	....	473,866.00	409,992.41	....	39,452.63
14. Liberty Twp.	....	....	290,213.37	16,041.36	....	656,591.00	....	....	32,433.21
15. Lopatcong Twp.	3,246.77	....	747,456.41	41,494.65	....	1,586,273.00	....	....	83,577.07
16. Mansfield Twp.	....	....	796,578.89	44,030.41	....	939,414.00	1,113,963.12	....	89,337.69
17. Oxford Twp.	....	....	192,991.05	10,667.46	....	484,232.00	....	....	21,205.40
18. Pahaquarry Twp.	....	....	3,607,95	199.42	....	....	....	....	366.19
19. Phillipsburg Town	1,017.64	....	1,532,124.76	....	....	3,431,755.00	....	....	164,771.35
20. Pohatcong Twp.	....	1,360.22	533,380.34	29,407.08	....	1,030,280.00	....	....	59,050.07
21. Washington Boro	6,199.64	....	777,311.84	....	....	982,004.00	1,002,129.39	....	86,461.54
22. Washington Twp.	2,795.58	....	665,660.99	36,948.52	....	789,330.00	917,141.27	....	74,080.85
23. White Twp.	....	....	790,556.83	43,697.52	....	1,580,249.00	....	....	87,665.45
Totals	$49,755.03	$1,803.23	$12,689,870.79	$469,999.00	....	$22,812,075.50	$4,560,911.59	....	$1,300,660.21

(1) 1,003,968.00 (40:48-17.3) (2) 1,232,094.41 (40:48-17.3) (3) 102,817.79 (40:48-17.3)

TABLE OF EQUALIZED VALUATIONS
YEAR 1984

Promulgated by the Director, Division of Taxation, as of October 1, 1984, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.)

A Table of Equalized Valuation reflecting revisions results from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch. Division of Taxation Building, Trenton, New Jersey 08646.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1984 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allamuchy Twp.	$ 28,137.00	$ 2,241,093.72	$ 6,819,200	$ 391,400.00	$ 286,758.46	$ 10,000.00	$ 688,158.45	$ 6,500.00	$ 6,750.00
2. Alpha Boro	150,990.43	1,206,861.52	4,526,400	180,800.00	255,751.19	25,000.00	461,551.19	40,000.00	10,750.00
3. Belvidere Town	243,204.84	1,723,431.14	10,047,800	190,000.00	475,441.54	65,000.00	730,441.54	25,500.00	9,900.00
4. Blairstown Twp.	....	975,375.40	21,214,400	14,030.20	3,769,884.08	65,000.00	3,848,914.28	26,750.00	13,650.00
5. Franklin Twp.	....	1,292,945.53	9,634,720	349,298.28	300,051.72	85,000.00	734,350.00	14,000.00	4,100.00
6. Frelinghuysen Twp.	....	1,095,215.04	2,690,500	170,000.00	133,692.76	85,000.00	388,692.75	8,250.00	3,600.00
7. Greenwich Twp.	76,302.63	1,132,624.64	1,584,850	90,000.00	211,676.23	62,000.00	363,676.23	15,750.00	5,650.00
8. Hackettstown Twp.	1,202,791.52	5,587,670.86	32,238,125	200,000.00	1,064,766.26	115,000.00	1,379,766.26	37,750.00	24,750.00
9. Hardwick Twp.	32,000.00	777,834.63	3,755,400	69,054.19	102,437.96	55,000.00	226,492.15	6,250.00	3,300.00
10. Harmony Twp.	45,000.00	1,645,146.77	4,262,725	68,353.29	258,917.71	105,000.00	432,271.00	28,000.00	9,850.00
11. Hope Twp.	14,000.00	1,174,224.23	2,157,350	121,000.00	245,965.59	89,000.00	455,965.59	10,750.00	4,650.00
12. Independence Twp.	173,672.24	1,876,904.47	7,427,400	237,453.12	209,190.53	85,000.30	531,643.95	16,500.00	9,150.00
13. Knowlton Twp.	....	1,305,608.45	3,362,000	164,748.89	284,883.15	100,000.00	549,632.04	20,000.00	6,350.00
14. Liberty Twp.	159,109.80	1,154,388.74	2,193,259	48,500.00	144,208.97	95,000.00	287,708.97	15,750.00	6,100.00
15. Lopatcong Twp.	450,418.63	2,909,219.76	4,555,730	300,000.00	756,637.37	98,137.28	1,154,774.65	42,750.00	19,750.00
16. Mansfield Twp.	80,649.10	3,063,973.21	9,324,391	450,000.00	762,967.92	117,695.37	1,330,663.29	28,750.00	11,900.00
17. Oxford Twp.	206,737.04	915,832.95	4,095,300	49,700.00	208,547.38	90,000.00	348,247.38	23,250.00	4,650.00
18. Pahaquarry Twp.	....	4,173.46	1,461,025	41,450.12	19,033.88	....	60,484.00	....	....
19. Phillipsburg Town	2,208,009.95	7,336,661.06	54,847,170	445,000.00	2,456,466.27	225,000.00	3,126,466.27	203,500.00	53,600.00
20. Pohatcong Twp.	324,029.42	1,976,146.91	2,298,200	275,000.00	467,278.49	100,000.00	842,278.49	42,500.00	17,900.00
21. Washington Boro	1,167,718.20	4,015,624.97	8,504,700	350,000.00	815,200.36	175,000.00	1,340,200.36	50,750.00	12,500.00
22. Washington Twp.	251,143.26	2,734,304.89	14,536,800	330,000.00	402,626.25	130,000.00	862,626.25	36,000.00	17,750.00
23. White Twp.	....	2,502,168.80	6,864,750	299,646.28	315,094.32	85,000.00	699,740.60	17,750.00	9,100.00
Totals	$6,813,914.06	$48,647,431.15	$218,402,195	$4,835,434.37	$13,947,478.39	$2,061,832.95	$20,844,745.71	$717,000.00	$265,700.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 9,808,086.11
Rate per $100 to be applied to Column II for apportionment of County Taxes 0.60573812
Net County Taxes Apportioned (12A III) $12,689,870.79
*Adjustments (Net Total 12A IIb) .... $ 47,951.80

Total County Taxes Apportioned (including Adjustments—Total 12A I) $12,737,822.59
*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned.
Rate per $100 to be applied to Column II ;for apportionment of Library Taxes 0.03348180

TABLE 00
DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
1984

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	*TRUE VALUE OF REAL PROPERTY
*ATLANTIC	$ 83,404,927	$ 7,869,784,289	2.88%	$ 8,096,485,894
*BERGEN	247,743,043	22,615,232,420	40.17	31,700,634,174
*BURLINGTON	112,025,516	6,247,917,992	17.79	7,359,149,578
*CAMDEN	143,005,576	5,830,135,694	43.82	8,385,064,999
*CAPE MAY	47,710,510	6,310,269,195	-5.78	5,945,792,137
CUMBERLAND	38,832,042	1,513,899,625	26.89	1,920,948,642
*ESSEX	241,063,300	10,202,734,300	41.68	14,455,560,074
*GLOUCESTER	60,350,650	3,690,029,310	15.43	4,259,528,235
**HUDSON	**79,906,687	**4,040,723,230	**69.15	**6,834,782,189
*HUNTERDON	52,484,645	2,795,400,300	12.94	3,157,217,416
*MERCER	98,903,687	4,546,629,974	51.52	6,888,833,294
*MIDDLESEX	233,564,966	12,478,865,400	31.23	16,376,463,780
*MONMOUTH	201,975,531	12,310,478,768	13.28	13,944,810,566
*MORRIS	219,679,120	11,539,689,683	36.74	15,779,693,263
*OCEAN	137,546,562	10,471,619,956	16.44	12,193,316,204
*PASSAIC	79,718,600	5,222,988,231	85.80	9,704,548,924
*SALEM	21,768,619	793,387,710	44.82	1,149,004,649
SOMERSET	87,991,919	6,406,707,782	24.02	7,945,811,462
*SUSSEX	44,085,635	2,521,234,188	26.41	3,186,998,089
*UNION	149,570,562	10,700,883,982	29.35	13,841,526,299
WARREN	29,448,883	1,640,263,286	22.20	2,004,476,703
TOTALS	$2,410,780,980	$149,748,875,315		$195,130,646,571

NOTE: *Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1984 by several taxing districts.

**Hudson County

Kearny Town—Estimated pending litigation.

Hoboken City—Estimated—Revaluation implementation postponed (P.L. 1984, c. 41), approved May 17, 1984.

John R. Baldwin, Director
Division of Taxation

Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1984

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 5,629,415,842	61.17%	$ 9,202,647,969	$ 194,998	$ 83,404,927	$ 9,286,247,894
Bergen	22,615,232,420	65.55	34,500,035,310	2,587,255	247,743,043	34,750,365,608
Burlington	6,247,917,992	80.70	7,742,293,503	88,170	112,025,516	7,854,407,189
Camden	5,830,135,694	64.69	9,013,068,799	2,656,151	143,005,576	9,158,730,526
Cape May	6,310,269,195	98.81	6,386,333,871	38,891	47,710,510	6,434,083,272
Cumberland	1,513,899,625	75.82	1,996,803,396	222,515	38,832,042	2,035,857,953
Essex	10,202,734,300	63.86	15,977,355,505	21,351,608	241,063,300	16,239,770,413
Gloucester	3,690,029,310	82.50	4,472,886,277	133,978	60,350,650	4,533,370,905
Hudson	4,040,678,795	52.79	7,653,903,870	33,845,990	79,906,688	7,767,656,548
Hunterdon	2,795,400,300	82.78	3,377,026,229	87,139	52,484,645	3,429,598,013
Mercer	4,546,629,974	60.62	7,499,919,926	2,540,957	98,903,687	7,601,364,570
Middlesex	12,478,865,400	72.05	17,320,045,511	9,053,287	233,564,966	17,562,663,764
Monmouth	12,310,478,768	79.99	15,389,497,266	420,383	201,975,531	15,591,893,180
Morris	11,539,689,683	67.15	17,184,221,069	939,878	219,679,120	17,404,840,067
Ocean	10,471,619,956	80.04	13,082,463,838	430,499	137,546,562	13,220,440,899
Passaic	5,222,988,231	49.98	10,450,273,675	1,042,732	79,718,600	10,531,035,007
Salem	793,387,710	63.50	1,249,454,877	59,627	21,768,619	1,271,283,123
Somerset	6,406,707,782	75.45	8,491,197,924	776,230	87,991,919	8,579,966,073
Sussex	2,521,234,188	74.61	3,379,383,610	5,617	44,085,635	3,423,474,862
Union	10,700,883,982	71.79	14,906,236,833	12,605,103	149,570,562	15,068,412,498
Warren	1,640,263,286	77.20	2,124,568,461	428,753	29,448,883	2,154,446,097
Totals	$147,508,462,433	69.78%	$211,399,617,719	$89,509,761	$2,410,780,981	$213,899,908,461

*Exclusive of Class II Railroad Property

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment

Atlantic County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 210,844,900	100.45%	$ 209,900,348	$ 11,426	$ 1,605,975	$ 211,517,749
Atlantic City City	1,978,070,950	56.11	3,525,344,769	110,421	30,894,700	3,556,349,890
Brigantine City	313,984,657	53.10	591,308,205	....	2,333,105	593,641,310
Buena Boro.	87,582,700	116.90	74,921,044	741	2,254,650	77,176,435
Buena Vista Twp.	63,277,475	48.18	131,335,565	1,350	849,818	132,186,733
Corbin City City	4,052,300	51.06	7,936,349	84	38,191	7,974,624
Egg Harbor City	48,577,700	71.31	68,121,862	....	2,125,185	70,247,047
Egg Harbor Twp.	347,300,700	59.75	581,256,402	....	5,917,078	587,173,480
Estell Manor City	18,145,133	45.38	39,984,868	....	214,345	40,199,213
Folsom Boro.	16,536,080	29.44	56,168,750	652	624,216	56,793,618
Gailoway Twp.	190,578,200	44.46	428,650,922	528	3,493,081	432,144,531
Hamilton Twp.	212,274,617	56.02	378,926,485	....	4,287,777	383,214,262
Hammonton Town	84,458,410	30.66	275,467,743	40,313	2,608,378	278,116,434
Linwood City	227,061,000	98.12	231,411,537	....	1,565,117	232,976,654
Longport Boro.	143,165,100	56.80	252,051,232	....	187,040	252,238,272
Margate City City	603,397,700	84.86	711,050,790	....	1,595,762	712,646,552
Mullica Twp.	56,661,950	47.77	118,614,088	....	935,079	119,549,167
Northfield City	150,888,800	60.36	249,981,445	....	1,067,787	251,049,232
Pleasantville City	226,076,850	82.04	275,569,052	29,483	11,792,401	287,390,936
Port Republic City	33,637,720	118.85	28,302,667	....	420,170	28,722,837
Somers Point City	191,049,200	60.69	314,795,189	....	4,288,538	319,083,727
Ventor City	410,424,300	65.72	624,504,413	....	4,037,922	628,542,335
Weymouth Twp.	11,369,400	42.04	27,044,244	....	268,612	27,312,856
Totals	$5,629,415,842	61.17%	$9,202,647,969	$194,998	$83,404,927	$9,286,247,894

*Exclusive of Class II Railroad Property

Bergen County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro.	$ 191,650,200	61.39%	$ 312,184,721	$ 12,378	$ 1,089,973	$ 313,287,072
Alpine Boro.	223,508,100	94.51	236,491,482	....	835,174	237,326,656
Bergenfield Boro.	386,332,910	54.82	704,729,861	3,004	1,718,039	706,450,904
Bogota Boro.	122,795,370	61.82	198,633,727	5,675	655,217	199,294,619
Carlstadt Boro.	451,512,600	71.24	633,790,848	73,505	2,604,796	636,469,149
Cliffside Park Boro.	329,511,400	45.29	727,558,843	....	2,886,544	730,445,387
Closter Boro.	311,449,100	85.96	362,318,637	....	5,485,153	367,803,790
Cresskill Boro.	157,252,165	44.75	351,401,486	....	452,096	351,853,582
Demarest Boro.	162,987,100	68.35	238,459,546	....	471,820	238,931,366
Dumont Boro.	294,081,200	61.75	476,244,858	397	4,989,221	481,234,476
Elmwood Park Boro.	368,465,700	64.11	574,739,822	1,165	1,918,455	576,659,442
East Rutherford Boro.	216,214,800	71.10	304,099,578	22,868	5,654,371	309,776,817
Edgewater Boro.	124,824,733	47.48	262,899,606	356	399,702	263,299,664
Emerson Boro.	171,810,400	62.89	273,191,922	....	877,948	274,069,870
Englewood City	538,533,250	63.68	845,686,636	....	13,603,849	859,290,485
Englewood Cliffs Boro.	320,341,200	50.16	638,638,756	....	1,298,040	639,936,796
Fairlawn Boro.	775,134,750	65.96	1,175,158,808	51,151	9,839,340	1,185,049,299
Fairview Boro.	173,485,600	64.20	270,226,791	4,335	790,729	271,021,855
Fort Lee Boro.	1,129,150,332	68.62	1,645,511,997	....	11,761,529	1,657,273,526
Franklin Lakes Boro.	514,947,000	71.01	725,175,327	....	1,637,972	726,813,299
Garfield City	431,287,300	75.77	569,205,886	739	2,822,357	572,028,982
Glen Rock Boro.	273,616,930	55.27	495,055,057	8,208	1,321,858	496,385,123
Hackensack City	688,338,800	61.44	1,120,343,099	60,961	20,996,214	1,141,400,274
Harrington Park Boro.	112,140,000	54.36	206,291,391	116	356,421	206,647,928
Hasbrouck Hghts. Boro.	283,370,000	63.96	443,042,527	547	1,946,978	444,990,052
Haworth Boro.	86,667,900	46.90	184,792,964	1,870	235,540	185,030,374
Hilldale Boro.	201,208,120	52.03	386,715,587	1,010	5,398,918	392,115,515
Hohokus Boro.	253,886,700	97.80	259,597,853	9,961	1,135,832	260,743,646
Leonia Boro.	154,042,300	56.80	271,201,232	764	926,775	272,128,771
Little Ferry Boro.	193,969,818	69.64	278,532,191	....	5,142,112	283,674,303
Lodi Boro.	419,281,500	73.72	568,748,644	8,615	3,434,170	572,191,429
Lyndhurst Twp.	576,788,500	82.76	696,941,155	80,187	3,462,267	700,483,609
Mahwah Twp.	351,518,595	49.51	709,995,142	158,273	9,403,546	719,556,961
Maywood Boro.	201,328,945	61.42	327,790,532	1,101	1,402,485	329,194,118
Midland Park Boro.	163,998,400	60.37	271,655,458	194	1,198,801	272,854,453

Montvale Boro.	548,251,000	102.97	532,437,603	....	3,500,071	535,937,674
Moonachie Boro.	175,760,200	73.51	239,096,994	42,393	1,547,050	240,686,437
New Milford Boro.	276,059,530	62.13	444,325,656	....	865,198	445,190,854
North Arlington Boro.	254,050,512	67.09	378,671,206	1,732	1,196,922	379,869,860
Northvale Boro.	141,209,847	51.10	276,340,209	967	558,016	276,899,192
Norwood Boro.	120,803,735	54.18	222,967,396	629	923,519	223,891,544
Oakland Boro.	253,779,900	49.99	507,661,332	....	2,333,480	509,994,812
Old Tappan Boro.	119,114,000	52.83	225,466,591	....	361,009	225,827,600
Oradell Boro.	198,379,788	44.98	441,039,991	337	1,654,480	442,694,808
Palisade Park Boro.	320,922,900	80.04	400,953,148	....	1,126,513	402,079,661
Paramus Boro.	874,084,100	52.87	1,653,270,475	....	7,127,182	1,660,397,657
Park Ridge Boro.	205,960,700	62.94	327,233,397	540	1,484,411	328,718,348
Ramsey Boro.	384,237,900	59.43	646,538,617	7,058	5,499,708	652,045,383
Ridgefield Boro.	284,943,625	61.50	463,322,967	1,818,516	1,282,206	466,423,689
Ridgefield Park Village	174,119,400	55.30	314,863,291	17,057	727,403	315,607,751
Ridgewood Village	815,600,700	67.87	1,201,710,181	7,033	9,952,470	1,211,669,684
Riveredge Boro.	236,881,190	62.71	377,740,695	1,966	6,119,014	383,861,675
Rivervale Twp.	176,255,500	45.76	385,173,733	....	501,909	385,675,642
Rochelle Park Twp.	162,347,900	65.49	247,897,236	....	33,756,487	281,653,723
Rockleigh Boro.	81,540,700	88.96	91,659,960	....	610,584	92,270,544
Rutherford Boro.	317,781,015	55.92	568,277,924	12,992	7,895,726	576,186,642
Saddle Brook Twp.	389,637,820	65.65	593,507,723	51,711	2,327,127	595,886,561
Saddle River Boro.	360,369,600	94.19	382,598,577	....	1,220,026	383,818,603
So. Hackensack Twp.	114,338,130	59.23	193,040,908	1,990	633,010	193,675,908
Teaneck Twp.	1,149,191,500	90.48	1,270,105,548	10,073	7,981,390	1,278,097,011
Tenafly Boro.	784,489,100	97.91	801,234,910	....	2,343,828	803,578,738
Teterboro Boro.	128,045,190	111.23	115,117,495	52,191	2,503,250	117,672,936
Upper Saddle Riv. Boro.	322,643,350	59.83	539,266,839	....	2,211,868	541,478,707
Waldwick Boro.	190,049,000	53.65	354,238,583	29,140	688,207	354,955,930
Wallington Boro.	150,307,000	61.31	245,159,028	583	956,086	246,115,697
Washington Twp.	225,124,970	60.12	374,459,365	....	597,084	375,056,449
Westwood Boro.	242,717,500	62.40	388,970,353	....	1,455,190	390,425,543
Woodcliff Lake Boro.	370,130,600	98.58	375,462,163	5,800	3,066,616	378,534,579
Wood Ridge Boro.	217,624,200	58.36	372,899,589	17,167	1,085,536	374,002,292
Wyckoff Twp.	493,048,600	61.61	800,273,657	....	3,496,225	803,769,882
Totals	22,615,232,420	65.55	34,500,035,310	2,587,255	247,743,043	34,750,365,608

*Exclusive of Class II Railroad Property

Burlington County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$ 27,548,474	56.23%	$ 48,992,484	....	$ 518,446	$ 49,510,930
Beverly City	37,623,765	91.84	40,966,643	....	209,660	41,176,303
Bordentown City	55,718,100	74.31	74,980,622	$ 3,774	717,224	75,701,620
Bordentown Twp.	118,441,454	59.88	197,798,019	1,992	3,049,460	200,849,471
Burlington City	145,814,950	67.80	215,066,298	36,355	5,260,384	220,363,037
Burlington Twp.	184,587,845	58.13	317,543,170	7,111	2,116,957	319,667,238
Chesterfield Twp.	64,046,900	96.54	66,342,345	....	1,422,141	67,764,486
Cinnaminson Twp.	388,676,034	91.78	423,486,635	....	5,033,567	428,520,202
Delanco Twp.	68,256,100	83.94	81,315,344	7,236	493,125	81,815,705
Delran Twp.	261,804,750	87.98	297,573,028	....	3,011,755	300,584,783
Eastampton Twp.	42,716,490	63.24	67,546,632	176	511,146	68,057,954
Edgewater Park Twp.	95,030,435	61.73	153,945,302	....	813,111	154,758,413
Evesham Twp.	529,029,500	82.37	642,259,925	....	8,530,903	650,790,828
Fieldsboro Boro.	5,797,110	53.77	10,781,309	....	50,391	10,831,700
Florence Twp.	137,585,175	73.53	187,114,341	3,447	2,024,856	189,142,644
Hainesport Twp.	79,709,300	100.54	79,281,182	185	1,225,190	80,506,557
Lumberton Twp.	84,666,375	79.28	106,794,116	157	941,297	107,735,570
Mansfield Twp.	61,651,330	88.17	69,923,251	....	2,117,016	72,040,267
Maple Shade Twp.	351,872,550	96.98	362,830,016	2,656	2,377,740	365,210,412
Medford Twp	350,158,950	59.74	586,138,182	....	4,400,661	590,538,843

Medford Lakes Boro. .	128,337,200	100.48	127,724,124	....	627,471	128,351,595
Moorestown Twp.	655,482,900	98.46	665,735,222	1,790	17,822,007	683,559,019
Mt. Holly Twp.	109,824,130	64.95	169,090,269	13,497	5,344,724	174,448,490
Mt. Laurel Twp.	422,751,285	65.78	642,674,498	....	4,318,325	646,992,823
New Hanover Twp.	13,943,300	101.05	13,798,417	....	4,274,091	18,072,508
No. Hanover Twp.	48,424,730	78.98	61,312,649	....	840,079	62,152,728
Palmyra Boro.	76,328,350	54.16	140,931,222	102	602,561	141,533,885
Pemberton Boro.	19,155,385	114.97	16,661,203	....	841,499	17,502,702
Pemberton Twp.	271,465,325	75.49	359,604,352	1,057	5,459,328	365,064,737
Riverside Twp.	109,372,900	82.30	132,895,383	8,375	3,332,109	136,235,867
Riverton Boro.	44,992,400	66.68	67,475,105	....	402,736	67,877,841
Shamong Twp.	100,585,200	92.07	109,248,615	....	2,441,879	111,690,494
Southampton Twp.	226,421,305	96.72	234,099,778	....	5,130,684	239,230,462
Springfield Twp.	54,995,510	80.40	68,402,376	....	1,598,552	70,000,928
Tabernacle Twp.	140,755,700	94.57	148,837,581	....	1,305,933	150,143,514
Washington Twp.	23,586,600	90.02	26,201,511	....	970,207	27,171,718
Westampton Twp.	92,271,500	93.47	98,717,770	....	1,331,398	100,049,168
Willingboro Twp.	575,293,350	99.28	579,465,502	....	6,405,865	585,871,367
Woodland Twp.	28,068,485	82.16	34,163,200	260	881,837	35,045,297
Wrightstown Boro.	15,126,850	103.78	14,575,882	....	3,269,201	17,845,083
Totals	$6,247,917,992	80.70%	$7,742,293,503	$88,170	$112,025,516	$7,854,407,189

*Exclusive of Class II Railroad Property

Camden County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro.	$ 96,134,550	51.96%	$ 185,016,455	....	$ 624,156	$ 185,640,611
Audubon Park Boro.	3,798,600	100.98	3,761,735	....	85,107	3,846,842
Barrington Boro.	67,890,743	47.41	143,199,205	4,115	631,882	143,835,202
Bellmawr Boro.	167,573,950	76.01	220,463,031	29,882	1,669,788	222,162,701
Berlin Boro.	91,077,117	68.16	133,622,531	5,479	4,094,333	137,722,343
Berlin Twp.	60,771,600	63.41	95,839,142	....	618,993	96,458,135
Brooklawn Boro.	26,675,100	78.85	33,830,184	....	493,968	34,324,152
Camden City	227,676,275	48.93	465,310,188	2,453,003	33,542,839	501,306,030
Cherry Hill Twp.	1,218,630,845	56.52	2,156,105,529	....	14,097,318	2,170,202,847
Chesilhurst Boro.	15,285,174	73.95	20,669,606	....	244,472	20,914,078
Clementon Boro.	58,065,055	71.88	80,780,544	....	968,389	81,748,933
Collingswood Boro.	258,580,950	98.03	263,777,364	....	6,795,444	270,572,808
Gibbsboro Boro.	30,765,700	59.25	51,925,232	....	803,063	52,728,295
Gloucester City	123,650,100	70.83	174,573,062	10,466	4,214,435	178,797,963
Gloucester Twp.	511,176,335	61.58	830,101,226	....	6,805,658	836,906,884
Haddon Twp.	225,600,650	67.45	334,470,941	1,270	1,567,051	336,039,262
Haddonfield Boro.	433,789,900	93.92	461,871,699	....	13,625,123	475,496,822
Haddon Heights Boro.	100,846,400	53.24	189,418,482	6,580	883,394	190,308,456
Hi Nella Boro.	4,350,132	28.93	15,036,751	....	38,758	15,075,509
Laurel Springs Boro.	43,731,500	113.02	38,693,594	....	9,267,800	47,961,394

Lawnside Boro.	39,728,083	75.72	52,467,093	....	335,771	52,802,864
Lindenwold Boro.	172,443,175	68.02	252,518,340	32	1,998,524	255,516,896
Magnolia Boro.	52,531,330	68.05	77,195,195	....	390,694	77,585,889
Merchantville Boro.	90,086,200	110.20	81,747,913	2,113	10,540,372	92,290,398
Mount Ephraim Boro.	41,621,985	46.20	90,090,877	36	401,230	90,492,143
Oaklyn Boro.	47,090,000	63.02	74,722,310	6,214	265,531	74,994,055
Pennsauken Twp.	539,549,200	65.31	826,135,661	130,664	5,300,680	831,567,005
Pine Hill Boro.	88,692,100	77.51	114,426,655	....	1,006,531	115,433,186
Pine Valley Boro.	1,867,200	123.76	1,508,727	....	78,977	1,587,704
Runnemede Boro.	94,415,100	62.35	151,427,586	....	1,481,995	152,909,581
Somerdale Boro.	38,846,115	44.80	86,710,078	....	361,277	87,071,355
Stratford Boro.	99,810,200	68.64	145,411,131	....	1,325,092	146,736,223
Tavistock Boro.	2,209,300	142.85	1,546,587	....	6,456	1,553,043
Voorhees Twp.	332,252,525	57.08	582,082,209	....	3,476,029	585,558,238
Waterford Twp.	134,764,405	77.26	174,429,724	360	1,994,731	176,424,815
Winslow Twp.	272,579,550	73.39	371,412,386	5,937	12,880,381	384,298,704
Woodlynne Boro.	15,578,550	52.33	29,769,826	....	89,334	29,859,160
Totals	$5,830,135,694	64.69%	$9,013,068,799	$2,656,151	$143,005,576	$9,158,730,526

*Exclusive of Class II Railroad Property

Cape May County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro.	$ 812,692,300	107.44%	$ 756,415,022	....	$ 3,698,180	$ 760,113,202
Cape May City	260,952,500	94.48	276,198,666	$ 11,473	1,829,436	278,039,575
Cape May Point Boro. ...	50,885,400	94.76	53,699,240	....	71,529	53,770,769
Dennis Twp.	117,042,060	100.64	116,297,754	37	1,834,907	118,132,698
Lower Twp.	603,096,350	107.69	560,030,040	....	9,289,079	569,319,119
Middle Twp.	212,493,250	64.01	331,968,833	7,971	5,202,715	337,179,519
North Wildwood City	376,273,195	92.36	407,398,435	....	1,136,446	408,534,881
Ocean City City	1,810,096.240	107.41	1,685,221,339	16,972	8,309,639	1,693,547,950
Sea Isle City City	503,848,350	102.12	493,388,514	....	1,882,852	495,271,366
Stone Harbor Boro.	450,554,020	96.48	466,992,143	....	693,925	467,686,068
Upper Twp.	170,171,750	52.75	322,600,474	2,345	2,585,067	325,187,886
West Cape May Boro.	35,276,600	93.78	37,616,336	....	398,837	38,015,173
West Wildwood Boro.	27,480,550	90.58	30,338,430	....	78,065	30,416,495
Wildwood City	396,863,330	106.27	373,448,132	....	7,610,858	381,058,990
Wildwood Crest Boro.	455,194,400	100.68	452,119,984	....	1,836,189	453,956,173
Woodbine Boro.	27,348,900	121.01	22,600,529	93	1,252,786	23,853,408
Totals	$6,310,269,195	98.81%	$6,386,333,871	$38,891	$47,710,510	$6,434,083,272

*Exclusive of Class II Railroad Property

Cumberland County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 164,300,350	92.66%	$177,315,292	$38,656	$6,582,931	$183,936,879
Commercial Twp.	37,522,062	76.09	49,312,738	117	1,984,588	51,297,443
Deerfield Twp.	26,657,400	63.84	41,756,579	....	769,466	42,526,045
Downe Twp.	19,939,700	68.70	29,024,309	164	631,398	29,655,871
Fairfield Twp.	29,990,400	50.88	58,943,396	1,312	640,423	59,585,131
Greenwich Twp.	16,211,100	76.35	21,232,613	....	370,314	21,602,927
Hopewell Twp.	64,784,900	91.52	70,787,697	....	1,395,968	72,183,665
Lawrence Twp.	23,523,740	52.72	44,620,144	3,164	1,238,985	45,862,293
Maurice River Twp.	58,423,523	79.98	73,047,666	8,680	1,522,978	74,579,324
Millville City	249,419,350	62.34	400,095,204	83,015	5,336,693	405,514,912
Shiloh Boro.	4,664,900	87.74	5,316,731	....	214,129	5,530,860
Stow Creek Twp.	18,987,000	82.13	23,118,227	....	605,343	23,723,570
Upper Deerfield Twp.	150,675,000	105.11	143,349,824	3,152	2,143,193	145,496,169
Vineland City	648,800,200	75.54	858,882,976	84,255	15,395,633	874,362,864
Totals	$1,513,899,625	75.82%	$1,996,803,396	$222,515	$38,832,042	$2,035,857,953

*Exclusive of Class II Railroad Property

Essex County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Twp.	$ 441,397,600	65.83%	$670,511,317	$23,297	$6,794,900	$677,329,514
Bloomfield Twp.	435,483,800	40.58	1,073,148,842	257,648	5,449,900	1,078,856,390
Caldwell Twp.	103,643,600	49.64	208,790,492	....	3,403,900	212,194,392
Cedar Grove Twp.	246,522,600	56.88	433,408,228	2,196	1,270,500	434,680,924
East Orange City	345,413,000	71.24	484,858,226	430,382	23,900,800	509,189,408
Essex Fells Twp.	68,244,000	42.29	161,371,483	....	236,600	161,608,083
Fairfield Twp.	365,350,900	58.88	620,500,849	....	8,883,200	629,384,049
Glen Ridge Twp.	235,574,000	92.53	254,592,024	30,197	1,451,700	256,073,921
Irvington Twp.	303,168,800	51.84	584,816,358	113,197	12,775,500	597,705,055
Livingston Twp.	792,878,700	50.95	1,556,189,794	....	9,742,900	1,565,932,694
Maplewood Twp.	538,988,200	84.06	641,194,623	27,325	3,783,400	645,005,348
Millburn Twp.	1,544,300,200	98.19	1,572,767,288	31,589	15,848,600	1,588,647,477
Montclair Twp.	460,078,700	37.95	1,212,328,590	113,663	6,980,700	1,219,422,953
Newark City	920,399,200	45.75	2,011,801,530	19,974,944	103,076,800	2,134,853,274
North Caldwell Twp.	238,237,800	88.98	267,743,088	....	785,400	268,528,488
Nutley Twp.	486,395,500	57.82	841,223,625	11,585	7,582,900	848,818,110
Orange Twp.	118,395,100	46.19	256,321,931	227,270	2,228,800	258,778,001
Roseland Boro.	211,763,800	54.52	388,414,894	1,825	1,719,000	390,135,719
South Orange Village Twp.	244,927,100	51.00	480,249,216	106,490	6,548,900	486,904,606
Verona Twp.	518,193,100	102.06	507,733,784	....	2,690,100	510,423,884
West Caldwell Twp.	286,102,300	54.68	523,230,249	....	2,152,300	525,382,549
West Orange Town	1,297,276,300	105.80	1,226,159,074	....	13,756,500	1,239,915,574
Totals	$10,202,734,300	63.86%	$15,977,355,505	$21,351,608	$241,063,300	$16,239,770,413

—*Exclusive of Class II Railroad Property

Gloucester County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro.	$ 60,231,300	66.50%	$ 90,573,383	$924	$923,253	$91,497,560
Deptford Twp.	444,408,800	87.92	505,469,518	165	3,792,933	509,262,616
East Greenwich Twp.	102,223,100	101.03	101,180,936	206	1,923,540	103,104,682
Elk Twp.	32,230,400	58.46	55,132,398	119	709,208	55,841,725
Franklin Twp.	139,441,800	57.57	242,212,611	....	2,837,372	245,049,983
Glassboro Boro.	173,564,500	85.31	203,451,530	27,360	6,545,963	210,024,853
Greenwich Twp.	320,447,200	89.43	358,321,816	29,994	1,272,570	359,624,380
Harrison Twp.	55,922,200	69.15	80,870,860	....	1,652,764	82,523,624
Logan Twp.	91,152,100	65.59	138,972,557	....	1,086,600	140,059,157
Mantua Twp.	110,615,400	60.14	183,929,830	441	2,419,759	186,350,030
Monroe Twp.	405,261,000	104.02	389,599,116	....	10,652,064	400,251,180
National Park Boro.	28,554,100	65.56	43,554,149	....	203,586	43,757,735
Newfield Boro.	27,084,100	82.44	32,853,105	218	374,388	33,227,711
Paulsboro Boro.	97,016,000	68.96	140,684,455	1,008	2,218,060	142,903,523
Pitman Boro.	162,959,900	93.11	175,018,688	362	1,372,021	176,391,071
So. Harrison Twp.	37,473,200	105.76	35,432,300	12	624,386	36,056,698
Swedesboro Boro.	25,773,400	84.94	30,343,066	7,047	1,831,574	32,181,687
Washington Twp.	464,808,400	72.19	643,868,126	....	4,181,089	648,049,215
Wenonah Boro.	54,575,450	95.50	57,147,068	50	499,196	57,646,314
West Deptford Twp.	515,069,960	91.75	561,384,153	9,658	2,832,256	564,226,067
Westville Boro.	55,572,800	69.13	80,388,833	20,090	605,195	81,014,118
Woodbury City	194,926,200	97.19	200,561,992	35,879	9,785,136	210,383,007
Woodbury Heights Boro.	60,195,300	72.82	82,663,142	....	722,352	83,385,494
Woolwich Twp.	30,522,700	77.72	39,272,645	445	1,285,385	40,558,475
Totals	$3,690,029,310	82.50%	$4,472,886,277	$133,978	$60,350,650	$4,533,370,905

*Exclusive of Class II Railroad Property

Hudson County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 412,172,650	40.45%	$ 1,018,968,232	$ 566,445	$ 7,417,619	$ 1,026,952,296
East Newark Boro.	16,237,500	51.79	31,352,578	....	190,724	31,543,302
Guttenberg Town	93,601,400	43.96	212,924,022	....	345,600	213,269,622
Harrison Town	87,795,150	42.76	205,320,744	551,346	1,109,329	206,981,419
Hoboken City	99,935,600	23.06	433,372,073	6,743,410	1,293,445	441,408,928
Jersey City City	739,360,888	37.95	1,948,250,034	16,757,399	28,839,282	1,993,846,715
Kearny Town	316,910,915	36.38	871,113,015	5,852,460	5,622,648	882,588,123
North Bergen Twp.	635,823,249	69.73	911,836,009	1,958,159	10,343,754	924,137,922
Secaucus Town	1,074,579,900	108.90	986,758,402	905,209	9,100,210	996,763,821
Union City City	273,485,000	59.78	457,485,781	18,760	13,184,645	470,689,186
Weehawken Twp.	116,053,779	53.68	216,195,564	457,733	935,467	217,588,764
West New York Town ...	174,722,764	48.49	360,327,416	35,069	1,523,965	361,886,450
Totals	$4,040,678,795	52.79%	$7,653,903,870	$33,845,990	$79,906,688	$7,767,656,548

*Exclusive of Class II Railroad Property

Hunterdon County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	$ 98,870,889	97.00%	$ 101,928,752	....	$ 708,068	$ 102,636,820
Bethlehem Twp.	96,233,223	93.77	102,626,877	$ 4,920	434,654	103,066,451
Bloomsbury Boro.	21,758,500	96.44	22,561,696	1,814	427,530	22,991,040
Califon Boro.	28,796,960	93.60	30,765,983	....	710,536	31,476,519
Clinton Town	54,874,700	76.65	71,591,259	1,725	546,380	72,239,364
Clinton Twp.	387,622,350	93.50	414,569,358	2,285	6,324,387	420,896,030
Delaware Twp.	106,498,584	70.48	151,104,688	....	1,096,127	152,200,815
East Amwell Twp.	131,579,873	98.91	133,029,899	21,932	1,049,514	134,101,345
Flemington Boro.	82,539,900	58.35	141,456,555	724	1,603,900	143,061,179
Franklin Twp.	102,422,355	96.84	105,764,514	3,756	22,212,619	127,980,889
Frenchtown Boro.	38,906,288	106.47	36,542,019	....	689,791	37,231,810
Glen Gardner Boro.	18,209,690	99.35	18,328,827	327	213,363	18,542,517
Hampton Boro.	20,912,824	69.36	30,151,130	6,764	388,880	30,546,774
High Bridge Boro.	85,546,315	98.37	86,963,825	12,686	582,139	87,558,650
Holland Twp.	101,171,851	61.94	163,338,474	13,420	1,814,260	165,166,154
Kingwood Twp.	87,444,478	95.88	91,202,000	....	1,210,612	92,412,612
Lambertville City	56,583,960	59.44	95,195,087	9,191	991,937	96,196,215
Lebanon Boro.	27,583,927	99.42	27,744,847	108	842,955	28,587,910
Lebanon Twp.	162,856,863	91.04	178,884,955	77	1,106,985	179,992,017
Milford Boro.	38,796,391	86.98	44,603,807	1,779	421,483	45,027,069
Raritan Twp.	260,341,300	63.22	411,802,120	381	2,668,000	414,470,501
Readington Twp.	391,064,101	89.68	436,066,125	3,459	3,510,692	439,580,276
Stockton Boro.	17,075,700	95.86	17,813,165	....	162,694	17,975,859
Tewksbury Twp.	193,955,000	77.76	249,427,726	....	1,165,872	250,593,598
Union Twp.	126,552,588	97.48	129,824,157	1,791	803,614	130,629,562
West Amwell Twp.	57,201,690	68.31	83,738,384	....	697,653	84,436,037
Totals	$2,795,400,300	82.78%	$3,377,026,229	$87,139	$52,484,645	$3,429,598,013

*Exclusive of Class II Railroad Property

Mercer County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$ 275,303,978	47.84%	$ 575,468,181	$ 28	$ 2,484,530	$ 577,952,739
Ewing Twp.	219,407,471	26.73	820,828,548	143,299	4,791,600	825,763,447
Hamilton Twp.	1,127,319,000	64.11	1,758,413,664	199,066	30,400,146	1,789,012,876
Hightstown Boro.	42,827,200	42.20	101,486,256	16,545	2,398,390	103,901,191
Hopewell Boro.	57,985,800	93.07	62,303,428	10,188	1,774,803	64,088,419
Hopewell Twp.	492,689,800	96.03	513,058,211	2,428	4,694,934	517,755,573
Lawrence Twp.	439,678,400	46.02	955,407,214	2,596	3,628,424	959,038,234
Pennington Boro.	72,893,825	90.56	80,492,298	1,328	2,254,046	82,747,672
Princeton Boro.	400,248,400	84.78	472,102,383	64,931	9,834,496	482,001,810
Princeton Twp.	646,955,550	81.97	789,258,936	17,527	4,399,767	793,676,230
Trenton City	301,675,930	38.56	782,354,590	1,574,264	20,067,356	803,996,210
Washington Twp.	56,475,550	48.84	115,633,804	3,606	905,700	116,543,110
West Windsor Twp.	413,169,070	87.33	473,112,413	505,151	11,269,495	484,887,059
Totals	$4,546,629,974	60.62%	$7,499,919,926	$2,540,957	$98,903,687	$7,601,364,570

*Exclusive of Class II Railroad Property

Middlesex County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro.	$ 340,587,900	70.36%	$ 484,064,667	$ 33,355	$ 3,610,296	$ 487,708,318
Cranbury Twp.	92,638,100	53.06	174,591,217	942	1,022,405	175,614,564
Dunellen Boro.	141,040,400	92.45	152,558,572	89,654	4,475,273	157,123,499
East Brunswick Twp.	1,350,933,500	105.35	1,282,328,904	850	18,224,800	1,300,554,554
Edison Twp.	2,441,885,000	94.55	2,582,638,815	640,783	27,606,571	2,610,886,169
Helmetta Boro.	30,181,500	113.31	26,636,219	....	244,079	26,880,298
Highland Park Boro.	190,065,200	68.33	278,157,764	3,770	1,841,497	280,003,031
Jamesburg Boro.	65,345,300	87.92	74,323,590	9,871	1,995,685	76,329,146
Metuchen Boro.	433,209,000	100.78	429,856,122	539,231	13,315,969	443,711,322
Middlesex Boro.	200,539,200	54.88	365,413,994	9,582	1,790,077	367,213,653
Milltown Boro.	149,215,900	71.06	209,985,787	6,378	644,268	210,636,433
Monroe Twp.	312,618,600	46.05	678,867,752	1,125	3,045,897	681,914,774
New Brunswick City	470,074,300	88.56	530,797,538	755,876	65,994,465	597,547,879
North Brunswick Twp.	386,039,100	45.65	845,649,726	262,008	3,983,400	849,895,134
Old Bridge Twp.	1,040,304,800	94.47	1,101,201,228	83,448	10,376,500	1,111,661,176
Perth Amboy City	322,975,300	49.70	649,849,698	610,311	5,895,794	656,355,803
Piscataway Twp.	784,055,800	56.76	1,381,352,713	12,208	23,294,062	1,404,658,983
Plainsboro Twp.	472,857,700	104.47	452,625,347	4,021	5,160,286	457,789,654
Sayreville Boro.	602,430,800	70.62	853,059,756	94,853	6,314,357	859,468,966
South Amboy City	95,641,800	61.07	156,610,120	1,981,615	1,589,617	160,181,352
South Brunswick Twp.	392,672,400	51.56	761,583,398	482,639	6,640,635	768,706,672
South Plainfield Boro.	580,012,700	72.76	797,158,741	328,418	7,428,946	804,916,105
South River Boro.	163,102,900	55.79	292,351,497	1,695	1,098,758	293,451,950
Spotswood Boro.	174,481,400	102.20	170,725,440	195,367	2,915,873	173,836,680
Woodbridge Twp.	1,245,956,800	48.15	2,587,656,906	2,905,287	15,055,456	2,605,617,649
Totals	$12,478,865,400	72.05%	$17,320,045,511	$9,053,287	$233,564,966	$17,562,663,764

*Exclusive of Class II Railroad Property

Monmouth County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp.	$ 345,194,350	81.73%	$ 422,359,415	$ 8,984	$ 2,555,660	$ 424,924,059
Allenhurst Boro.	41,024,000	81.09	50,590,702	2,100	698,921	51,291,723
Allentown Boro.	21,738,500	56.83	38,251,804	....	1,166,942	39,418,746
Asbury Park City	122,909,000	83.45	147,284,602	....	13,446,320	160,730,922
Atlantic Highlands Boro.	142,754,500	105.89	134,813,958	....	2,522,142	137,336,100
Avon by the Sea Boro.	81,643,300	88.30	92,461,268	....	397,120	92,858,388
Belmar Boro.	188,500,200	95.68	197,011,079	500	1,231,764	198,243,343
Bradley Beach Boro.	99,225,875	92.49	107,282,814	20,216	769,524	108,072,554
Brielle Boro.	229,391,700	107.49	213,407,480	421	872,859	214,280,760
Colts Neck Twp.	271,800,800	76.80	353,907,292	....	3,123,055	357,030,347
Deal Boro.	159,199,700	86.31	184,451,049	....	979,778	185,430,827
Eatontown Boro.	252,072,763	75.38	334,402,710	162	6,410,344	340,813,216
Englishtown Boro.	22,270,790	108.36	20,552,593	60	2,110,476	22,663,129
Fair Haven Boro.	142,072,000	68.24	208,194,607	....	436,728	208,631,335
Farmingdale Boro.	24,680,000	84.11	29,342,528	9,608	2,214,651	31,566,787
Freehold Boro.	181,737,077	81.38	223,319,092	14,715	11,854,739	235,188,546
Freehold Twp.	535,052,150	91.84	582,591,627	7,772	32,044,857	614,644,256
Hazlet Twp.	276,743,900	60.29	459,021,231	68	1,684,449	460,705,748
Highlands Boro.	126,146,100	98.47	128,106,124	....	669,015	128,775,139
Holmdel Twp.	405,525,773	44.22	917,064,163	....	11,754,638	928,818,801
Howell Twp.	581,573,500	93.88	619,486,046	4,828	6,950,953	626,441,827
Interlaken Boro.	39,179,500	81.75	47,925,994	....	146,643	48,072,637
Keansburg Boro.	109,393,460	79.67	137,308,221	....	775,984	138,084,205
Keyport Boro.	138,358,900	105.04	131,720,202	1,104	8,288,154	140,009,460
Little Silver Boro.	178,092,050	75.91	234,609,472	438	992,554	235,602,464
Loch Arbour Village	11,373,700	72.42	15,705,192	....	89,977	15,795,169
Long Branch City	576,681,000	99.91	577,200,480	194,715	9,909,889	587,305,084
Manalapan Twp.	607,890,950	98.33	618,215,143	26	4,512,430	622,727,599
Manasquan Boro.	246,685,200	99.85	247,055,784	7,160	1,468,644	248,531,588
Marlboro Twp.	568,656,713	87.59	649,225,611	....	7,280,470	656,506,081

Matawan Boro.	122,306,600	60.80	201,162,171	14,824	1,184,190	202,361,185
Middletown Twp.	751,913,900	38.56	1,949,984,180	1,033	6,917,905	1,956,903,118
Millstone Twp.	111,415,585	75.35	147,864,081	....	1,079,245	148,943,326
Monmouth Beach Boro.	131,173,200	74.54	175,976,925	....	386,024	176,362,949
Neptune Twp.	589,778,100	100.91	584,459,518	....	8,800,967	593,260,485
Neptune City Boro.	99,643,400	94.59	105,342,425	10,922	830,315	106,183,662
Ocean Twp.	741,183,100	98.65	751,326,001	....	4,485,303	755,811,304
Oceanport Boro.	192,720,480	88.19	218,528,722	5,159	1,356,658	219,890,539
Red Bank Boro.	345,934,300	104.47	331,132,670	110,462	14,419,324	345,662,456
Roosevelt Boro.	11,338,750	58.74	19.303,286	....	57,777	19,361,063
Rumson Boro.	369,328,500	86.78	425,591,276	....	1,863,026	427,454,752
Sea Bright Boro.	34,857,350	38.26	91,106,508	....	224,832	91,331,340
Sea Girt Boro.	183,241,700	85.32	214,769,925	176	862,254	215,632,355
Shrewsbury Boro.	129,370,700	100.01	129,357,764	....	2,395,251	131,753,015
Shrewsbury Twp.	4,950,000	93.07	5,318,577	....	98,526	5,417,103
South Belmar Boro.	37,173,900	89.36	41,600,157	....	363,072	41,963,229
Spring Lake Boro.	267,927,100	96.33	278,134,641	3,500	4,695,399	282,833,540
Spring Lake Hts. Boro.	85,285,200	49.05	173,874,006	1,418	566,799	174,442,223
Tinton Falls Boro.	269,338,650	102.34	263,180,233	....	2,011,354	265,191,587
Union Beach Boro.	87,717,850	80.58	108,858,091	12	545,255	109,403,358
Upper Freehold Twp.	77,746,852	80.96	96,031,191	....	3,363,416	99,394,607
Wall Twp.	697,480,700	99.59	700,352,144	....	6,223,806	706,575,950
West Long Branch Boro.	241,085,400	95.15	253,374,041	....	1,885,153	255,259,194
Totals	$12,310,478,768	79.99%	$15,389,497,266	$420,383	$201,975,531	$15,591,893,180

*Exclusive of Class II Railroad Property

Morris County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 210,786,500	90.04%	$ 234,103,176	$ 47,965	$ 8,802,269	$ 242,953,410
Boonton Twp.	153,051,250	93.06	164,465,130	....	1,077,512	165,542,642
Butler Boro.	70,759,680	33.03	214,228,520	7,237	565,773	214,801,530
Chatham Boro.	312,905,856	79.98	391,230,128	81,757	1,367,268	393,679,153
Chatham Twp.	355,049,823	74.57	476,129,574	....	933,020	477,062,594
Chester Boro.	44,187,600	54.55	81,003,850	....	703,682	81,707,532
Chester Twp.	234,304,550	96.51	242,777,484	....	1,860,247	244,637,731
Denville Twp.	155,772,940	29.31	531,466,871	175,586	2,225,234	533,867,691
Dover Town	287,894,200	94.88	303,429,806	119,637	12,226,248	315,775,691
East Hanover Twp.	213,807,600	37.07	576,767,197	1,179	1,370,109	578,138,485
Florham Park Boro.	440,620,400	65.51	672,600,214	....	3,764,213	676,364,427
Hanover Twp.	845,718,500	95.03	889,948,963	13,867	45,245,010	935,207,840
Harding Twp.	122,329,140	32.39	377,675,641	....	740,101	378,415,742
Jefferson Twp.	215,005,520	46.43	463,074,564	63	2,711,155	465,785,782
Kinnelon Boro.	147,679,858	38.61	382,491,215	44	736,905	383,228,164
Lincoln Park Boro.	216,996,200	91.41	237,387,813	2,177	1,060,305	238,450,295
Madison Boro.	168,263,355	26.28	640,271,518	92,369	10,297,011	650,660,898
Mendham Boro.	144,780,100	54.03	267,962,426	....	1,622,586	269,585,014
Mendham Twp.	149,347,400	48.74	306,416,496	....	964,655	307,381,151
Mine Hill Twp.	62,150,200	70.53	88,118,815	....	480,511	88,599,326

Montville Twp.	226,628,450	31.53	718,770,853	1,941	1,353,390	720,126,184
Morris Twp.	999,082,300	88.59	1,127,759,679	3,147	15,129,494	1,142,892,320
Morris Plains Boro.	371,417,400	102.22	363,351,008	8,356	4,717,866	368,077,230
Morristown Town	324,037,550	49.65	652,643,605	190,386	24,018,842	676,852,833
Mountain Lakes Boro. ...	188,257,500	89.84	209,547,529	9,778	2,121,599	211,678,906
Mount Arlington Boro. ..	56,218,000	58.96	95,456,242	239	369,176	95,825,657
Mount Olive Twp.	465,605,250	89.62	519,532,749	182	3,880,199	523,413,130
Netcong Boro.	41,697,200	53.66	77,706,299	34,857	2,947,342	80,688,498
Parsippany Tr. Hills Twp. ..	1,888,761,440	91.93	2,054,564,821	3,758	17,683,327	2,072,251,906
Passaic Twp.	89,383,230	28.16	317,412,038	3,372	989,444	318,404,854
Pequannock Twp.	160,841,100	36.53	440,298,659	125	746,150	441,044,934
Randolph Twp.	622,848,941	94.94	656,044,808	7,288	5,402,976	661,455,072
Riverdale Boro.	57,929,000	60.07	96,435,825	3,260	5,456,105	101,895,190
Rockaway Boro.	98,202,300	48.32	203,233,237	3,959	892,878	204,130,074
Rockaway Twp.	262,777,750	32.99	796,537,587	79	1,765,481	798,303,147
Roxbury Twp.	570,990,500	87.37	653,531,533	127,066	29,351,389	683,009,988
Victory Gardens Boro. ..	13,589,300	79.84	17,020,666	....	59,121	17,079,787
Washington Twp.	412,293,500	86.02	479,299,581	....	3,189,083	482,488,664
Wharton Boro.	137,655,300	84.18	163,524,947	204	851,444	164,376,595
Totals	$11,539,689,683	67.15%	$17,184,221,069	$939,878	$219,679,120	$17,404,840,067

*Exclusive of Class II Railroad Property

Ocean County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp.	$ 121,083,102	68.55%	$ 176,634,722	....	$ 4,052,094	$ 180,686,816
Barnegat Light Boro.	124,065,500	83.75	148,137,910	....	276,536	148,414,446
Bay Head Boro.	94,715,900	53.32	177,636,722	$ 412,763	393,454	178,442,939
Beach Haven Boro.	239,841,496	90.99	263,591,050	....	1,470,290	265,061,340
Beachwood Boro.	106,471,300	71.31	149,307,671	....	727,111	150,034,782
Berkeley Twp.	703,257,200	87.70	801,889,624	....	7,781,243	809,670,867
Brick Twp.	1,436,954,100	85.21	1,686,367,915	....	16,232,136	1,702,600,051
Dover Twp.	2,380,027,700	100.08	2,378,125,200	6,050	29,989,050	2,408,120,300
Eagleswood Twp.	29,899,000	78.29	38,190,063	....	295,956	38,486,019
Harvey Cedars Boro.	152,003,380	88.22	172,300,363	....	747,730	173,048,093
Island Heights Boro.	26,900,900	57.98	46,396,861	....	206,182	46,603,043
Jackson Twp.	347,011,350	63.98	542,374,726	....	4,722,252	547,096,978
Lacey Twp.	437,641,140	83.20	526,010,986	....	7,009,859	533,020,845
Lakehurst Boro.	21,788,300	72.56	30,027,977	422	2,717,188	32,745,587
Lakewood Twp.	494,459,800	65.33	756,864,840	8,183	11,460,357	768,333,380

Lavallette Boro.	138,332,300	46.69	296,278,218	....	1,624,147	297,902,365
Little Egg Harbor Twp.	297,915,600	92.98	320,408,260	....	9,644,553	330,052,813
Long Beach Twp.	473,599,230	46.20	1,025,106,558	....	2,044,241	1,027,150,799
Manchester Twp.	496,056,390	62.22	797,261,958	222	6,346,325	803,608,505
Mantoloking Boro.	86,795,200	52.83	164,291,501	....	272,619	164,564,120
Ocean Twp.	97,006,200	63.84	151,952,068	....	795,403	152,747,471
Ocean Gate Boro.	36,265,308	84.42	42,958,195	....	187,563	43,145,758
Pine Beach Boro.	31,729,150	59.45	53,371,152	....	130,081	53,501,233
Plumsted Twp.	55,736,550	69.64	80,035,253	....	2,145,395	82,180,648
Point Pleasant Boro.	485,496,400	90.63	535,690,610	....	6,424,363	542,114,973
Pt. Pleasant Beach Boro.	302,565,300	103.49	292,361,871	1,081	1,184,906	293,547,858
Seaside Heights Boro.	97,288,800	58.77	165,541,603	....	446,048	165,987,651
Seaside Park Boro.	129,336,760	68.31	189,337,959	....	391,528	189,729,487
Ship Bottom Boro.	171,708,600	92.85	184,931,179	....	710,240	185,641,419
South Toms River Boro.	31,768,500	65.68	48,368,605	1,778	446,923	48,817,306
Stafford Twp.	534,418,800	101.95	524,196,959	....	12,969,737	537,166,696
Surf City Boro.	235,408,700	96.07	245,038,722	....	2,804,638	247,843,360
Tuckerton Boro.	54,072,000	75.65	71,476,537	....	896,414	72,372,951
Totals	$10,471,619,956	80.04%	$13,082,463,838	$430,499	$137,546,562	$13,220,440,899

*Exclusive of Class II Railroad Property

Passaic County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Boro.	$ 106,427,300	52.59%	$ 202,371,744	$ 620	$ 682,798	$ 203,055,162
Clifton City	1,149,976,400	47.04	2,444,677,721	120,940	9,885,997	2,454,684,658
Haledon Boro.	51,825,900	34.50	150,220,000	....	3,402,085	153,622,085
Hawthorne Boro.	238,108,300	39.91	596,613,130	32,758	1,226,160	597,872,048
Little Falls Twp.	128,462,056	34.13	376,390,437	3,910	3,814,285	380,208,632
North Haledon Boro.	67,530,600	27.20	248,274,265	....	294,016	248,568,281
Passaic City	257,584,650	53.96	477,362,213	147,239	14,171,398	491,680,850
Paterson City	600,098,940	48.41	1,239,617,724	734,894	18,348,575	1,258,701,193
Pompton Lakes Boro. ...	104,941,085	35.67	294,199,846	294	1,087,555	295,287,695
Prospect Park Boro.	32,154,500	37.89	84,862,761	....	299,040	85,161,801
Ringwood Boro.	129,943,700	32.40	401,060,802	....	1,174,651	402,235,453
Totowa Boro.	540,018,300	88.45	610,535,105	1,173	4,293,434	614,829,712
Wanaque Boro.	83,750,100	34.68	241,493,945	....	721,400	242,215,345
Wayne Twp.	1,115,202,200	54.85	2,033,185,415	904	13,196,697	2,046,383,016
West Milford Twp.	283,182,200	41.48	682,695,757	....	4,616,578	687,312,335
West Paterson Boro.	333,782,000	91.02	366,712,810	....	2,503,931	369,216,741
Totals	$5,222,988,231	49.98%	$10,450,273,675	$1,042,732	$79,718,600	$10,531,035,007

*Exclusive of Class II Railroad Property

Salem County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	$ 57,202,800	103.96%	$ 55,023,855	....	$ 989,107	$ 56,012,962
Carneys Point Twp.	73,002,770	55.57	131,370,830	$ 19,700	1,025,625	132,416,155
Elmer Boro	13,852,000	55.49	24,963,056	11,356	835,821	25,810,233
Elsinboro Twp.	23,008,100	82.78	27,794,274	....	297,977	28,092,251
Lower Alloway Creek Twp.	37,142,615	49.77	74,628,521	....	618,678	75,247,199
Mannington Twp	49,514,400	101.23	48,912,773	....	1,300,622	50,213,395
Oldmans Twp.	27,737,400	56.08	49,460,414	1,497	458,230	49,920,141
Penns Grove Boro	36,920,750	77.78	47,468,179	113	2,261,338	49,729,630
Pennsville Twp.	181,152,500	49.19	368,270,990	4,456	2,775,355	371,050,801
Pilesgrove Twp.	43,152,500	53.62	80,478,366	622	927,435	81,406,423
Pittsgrove Twp.	83,662,200	70.55	118,585,684	....	1,338,997	119,924,681
Quinton Twp.	26,261,325	61.72	42,549,133	....	2,835,589	45,384,722
Salem City	48,802,850	80.68	60,489,403	20,329	3,149,266	63,658,998
Upper Pittsgrove Twp.	40,255,400	62.66	64,244,175	....	1,182,897	65,427,072
Woodstown Boro	51,720,100	93.67	55,215,224	1.554	1,771,682	56,988,460
Totals	$793,387,710	63.50%	$1,249,454,877	$59,627	$21,768,619	$1,271,283,123

*Exclusive of Class II Railroad Property

Somerset County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$ 158,847,637	52.56%	$ 302,221,532	....	$ 12,885,959	$ 315,107,491
Bernards Twp.	904,406,500	103.15	876,787,688	$ 2,974	8,051,670	884,842,332
Bernardsville Boro.	394,722,875	83.77	471,198,371	118,390	8,754,639	480,071,400
Bound Brook Boro.	145,194,560	62.11	233,770,021	118,176	5,273,089	239,161,286
Branchburg Twp.	231,827,550	64.16	361,327,229	2,683	2,312,531	363,642,443
Bridgewater Twp.	563,674,805	43.16	1,306,012,060	47.726	4,924,847	1,310,984,633
Far Hills Boro.	31,334,400	51.43	60,926,308	9,036	267,257	61,202,601
Franklin Twp.	855,276,200	81.32	1,051,741,515	....	13,113,787	1,064,855,302
Green Brook Twp.	175,285,150	92.50	189,497,459	....	763,016	190,260,475
Hillsborough Twp.	716,036,100	99.17	722,028,940	4,532	11,074,999	733,[illegible]8,471
Manville Boro.	262,713,380	95.84	274,116,632	195,457	1,130,974	275,443,063
Millstone Boro.	14,148,100	96.86	14,606,752	....	24,580	14,631,332
Montgomery Twp.	238,930,750	61.42	389,011,316	37,187	2,002,061	391,050,564
North Plainfield Boro. ...	270,485,500	66.28	408,095,202	....	1,681,229	409,776,431
Peapack Gladstone Boro.	173,619,450	74.52	232,983,696	5,178	1,206,277	234,195,151
Raritan Boro.	162,921,695	66.28	245,808,230	162,444	1,487,062	247,457,736
Rocky Hill Boro.	28,036,600	91.95	30,491,136	....	122,887	30,614,023
Somerville Boro.	160,817,300	51.56	311,903,220	71,093	7,370,780	319,345,093
So. Bound Brook Boro.	69,195,300	79.35	87,202,647	1,354	1,121,953	88,325,954
Warren Twp.	503,832,600	92.86	542,572,259	....	2,372,347	544,944,606
Watchung Boro.	345,401,330	91.16	378,895,711	....	2,049,975	380,945,686
Totals	$6,406,707,782	75.45%	$8,491,197,924	$776,230	$87,991,919	$8,579,966,073

*Exclusive of Class II Railroad Property

INDEX

A

ABTRACTS OF TAX RATABLES 298

ACTIVITY:
  - Audit 7
  - Processing Administrative 12
  - Special Procedures Investigations 30

ADMINISTRATION 12

ALCHOLIC BEVERAGE TAX 38

ALCHOLIC BEVERAGE WHOLESALE SALES TAX 86

ASSESSORS AND COLLECTORS 220

ATLANTIC CITY LUXURY SALES TAX 87

AUDIT 7

AUDIT REVIEW 7

AUDIT SELECTION 8

B

BANKING CORPORATIONS 50

BANKRUPTCY CLAIMS 31

BEVERAGE TAX 38

BULK SALES 31

BUSINESS PERSONAL PROPERTY TAX 41

BUSINESS TAX 46

C

CALENDAR OF DUE DATES (Corporation Business Tax) 194

CALENDAR OF TAX EVENTS 192

CERTIFICATE OF DEBT (Judgement) 31

CHANGES IN TAX LAWS 101

CIGARETTE TAX 43

COLLECTIONS FOR DISTRIBUTION TO MUNICIPALITIES 241

COLLECTORS—LOCAL TAXING DISTRICTS 220

COMPARATIVE TAX INFORMATION (Chapter III) 37

CONTACT AND CONTROL 33

CONDEMNATIONS 31

CORPORATION BUSINESS TAX 46

CORPORATION INCOME TAX 54

COUNTY:
  Abstracts of Tax Ratables 298
  Boards of Taxation 215
  Effective Tax Rates 208
  Equalized Valuations 404
  Tax Board Appeals 218

COUNTY BOARDS OF TAXATION 215

COURT DECISIONS 113

D

DATA PROCESSING FOR LOCAL TAX ROLLS 27

DEFERRED PAYMENT 31

DISCRIPTION OF TAXES (Chapter III) 37

DISPOSITION OF REVENUES (Chapter III) 37

DISTRIBUTION OF REVEUES BY STATE TO MUNICIPALITIES 241

DISTRICT OFFICES ii

DIVISION HISTORY 1

DIVISION ORGANIZATION 1

E

EFFECTIVE PROPERTY TAX RATES 208

EMERGENCY TRANSPORTATION TAX (Transportation Tax) 55

EQUALIZATION TABLE 404

EQUALIZED VALUATIONS 404

ESTATE TAX 95

EXEMPT PROPERTY LISTS 26

EXEMPTIONS FROM TAXATION (Chapter III) 37

F

FARMLAND ASSESSMENT 23

FIELD AUDIT 7

FINANCIAL BUSINESS TAX 57

FINANCIAL CORPORATIONS 50

FORECLOSURES 31

FUELS TAX:

- (See Motor Fuels Tax) 67

G

GASOLINE TAX:

- (See Motor Fuels Tax) 67

GROSS INCOME TAX 59

H

HEARINGS AND CONFERENCES 7

HISTORY OF TAXES 37

HOMESTEAD REBATE 28

I

INCOME TAX 59

INHERITANCE TAX 95

INSURANCE PREMIUMS TAX 62

INVESTIGATIONS 33

J

JUDGMENTS 31

L

LEGISLATION 101

LIENS, LEVIES AND SEIZURES 32

LOCAL PROPERTY TAX 20

LOCAL PROPERTY TAX CALENDAR 197

LOCAL PROPERTY TAX GROWTH 21

LOCAL TAXING DISTRICTS:

- Abstracts of Tax Ratables 298
- Assessors and Collectors 220
- Effective Tax Rates 208
- Equalized Valuations 404
- Taxes Collected by the State for Distribution to Municipalities 241

LUXURY SALES TAX (Atlantic City) 87

M

MAJOR STATE COLLECTIONS 4
MAJOR STATE TAX RATES 174
MANAGEMENT SERVICES 12
MISCELLANEOUS STATISTICAL TABLES 173
MOTOR FUELS TAX 67

N

NET INCOME TAX 49
NET WORTH TAX 49

O

OFFICE AUDIT 7
OPERATING COSTS 12
ORGANIZATION—DIVISION OF TAXATION 1

P

PERSONAL INCOME TAX 59
PERSONNEL 13
POLLUTION—AIR AND WATER EXEMPTIONS 25
PROCESSING 17
PROCLAMATIONS 32
PROPERTY TAX:
  Assessors and Collectors 220
  Effective Tax Rates by Municipality 208
  Valuations 404
PUBLIC UTILITY TAXES 70

R

RAILROAD PROPERTY 75
RAILROAD FRANCHISE 78
RATE OF TAXES (Chapter III) 37
REAL ESTATE APPRAISALS 27
REALTY TRANSFER FEE TAX 79
RECENT CHANGES IN TAX LAWS 101

RECENT COURT DECISIONS 113
REFUND CLAIMS 8
REINSTATEMENTS 32
RESEARCH AND STATISTICS 9
RETURNS PROCESSING 17
REVALUATION AND REASSESSMENT 21
REVENUE SHARING 271

S

SALES AND USE TAX 83
SANITARY LANDFILL 89
SAVINGS INSTITUTIONS TAX 90
SELECTION AND SERVICE 8
SERVICES TO LOCAL TAXING DISTRICTS 2
SHORT TAX TABLE, AS ALTERNATIVE TO NET WORTH TAX 49
SOURCES OF REVENUE 37
SPECIAL INVESTIGATIONS UNITS
SPECIAL PROCEDURES 30
SPILL COMPENSATION TAX 92
STATE:
  Abstracts of Ratables 298
  Equalization Table 404
  Revenue Sharing 271
STATE AND LOCAL TAXES 178
STATE RECYCLING 94
STATE TAX NEWS 35
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS 184
STATUTORY RESPONSIBILITY viii
SYSTEMS AND METHODS 14

T

TAX ADMINISTRATION 1
TAX COLLECTIONS 1

TAX COUNSELOR 34
TAX COURT 214
TAX EVASION 36
TAX MAPS 22
TAXES (Chapter III) 37
TRANSFER INHERITANCE TAX 10
TRANSPORTATION TAX 55
TULIPS 15

U

UTILITY TAXES:
  (See Public Utility Taxes) 70

W

WAGE REPORTING 16

Sussex County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro.	$ 12,830,630	64.26%	$ 19,966,744	$837	$296,233	$ 20,263,814
Andover Twp.	136,469,100	95.45	142,974,437	226	611,849	143,586,512
Branchville Boro.	32,113,300	92.22	34,822,490	....	169,583	34,992,073
Byram Twp.	95,837,180	45.38	211,188,145	....	675,454	211,863,599
Frankford Twp.	126,448,499	88.49	142,895,806	....	1,399,834	144,295,640
Franklin Boro.	34,636,300	41.84	82,782,744	1,659	797,282	83,581,685
Fredon Twp.	25,941,013	34.61	74,952,363	....	172,166	75,124,529
Green Twp.	66,636,833	97.70	68,205,561	253	422,421	68,628,235
Hamburg Boro.	33,945,475	80.16	42,347,149	....	187,669	42,534,818
Hampton Twp.	106,145,823	88.02	120,592,846	....	772,500	121,365,346
Hardyston Twp.	55,853,050	38.84	143,802,909	143	390,776	144,193,828
Hopatcong Boro.	258,089,590	66.72	386,824,925	....	1,542,935	388,367,860
Lafayette Twp.	63,053,550	97.31	64,796,578	....	488,195	65,284,773
Montague Twp.	75,724,338	92.85	81,555,561	....	1,077,257	82,632,818
Newton Town	140,656,140	96.29	146,075,543	....	3,890,710	149,966,253
Ogdensburg Boro.	40,783,750	64.67	63,064,404	238	97,853	63,162,495
Sandyston Twp.	29,725,950	55.58	53,483,177	....	238,842	53,722,019
Sparta Twp.	233,687,015	45.83	509,899,662	1,423	1,286,634	511,187,719
Stanhope Boro.	85,737,650	92.29	92,900,260	....	750,062	93,650,322
Stillwater Twp.	93,338,967	87.16	107,064,656	....	502,071	107,566,727
Sussex Boro.	22,708,225	67.75	33,517,675	....	2,139,733	35,657,408
Vernon Twp.	562,983,960	100.52	560,071,588	838	6,790,994	566,863,420
Walpack Twp.	473,060	36.80	1,285,469	....	58,341	1,343,830
Wantage Twp.	187,414,790	96.45	194,312,898	....	19,326,241	213,639,139
Totals	$2,521,234,188	74.61%	$3,379,383,610	$5,617	$44,085,635	$3,423,474,862

*Exclusive of Class II Railroad Property

Union County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp ..	$ 704,767,425	92.42%	$ 762,570,250	....	$ 2,909,752	$ 765,480,002
Clark Twp.	285,586,700	45.73	624,506,232	$ 4,064	2,619,795	627,130,091
Cranford Twp.	437,679,300	52.89	827,527,510	362,949	5,737,258	833,627,717
Elizabeth City	928,329,200	68.99	1,345,599,652	9,711,075	25,322,600	1,380,633,327
Fanwood Boro.	219,046,132	93.58	234,073,661	8,681	1,051,600	235,133,942
Garwood Boro.	77,962,000	55.33	140,903,669	16,037	431,959	141,351,665
Hillside Twp.	311,145,300	68.84	451,983,295	79,597	2,036,738	454,099,630
Kenilworth Boro.	195,460,700	58.15	336,131,900	37,543	976,150	337,145,593
Linden City	1,121,343,000	61.86	1,812,710,960	774,566	10,217,200	1,823,702,726
Mountainside Boro.	467,049,900	111.01	420,727,772	....	2,003,700	422,731,472
New Providence Boro. ..	294,979,600	56.50	522,087,788	1,576	9,338,280	531,427,644
Plainfield City	384,052,125	59.52	645,248,866	299,639	13,622,781	659,171,286
Rahway City	351,998,600	56.86	619,061,906	882,547	10,514,100	630,458,553
Roselle Boro.	259,039,600	69.67	371,809,387	28,591	7,315,063	379,153,041
Roselle Park Boro.	297,365,800	98.64	301,465,734	47,577	1,489,391	303,002,702
Scotch Plains Twp.	809,428,000	104.36	775,611,345	....	3,549,800	779,161,145
Springfield Twp.	354,342,700	58.36	607,167,066	757	2,485,350	609,653,173
Summit City	1,077,532,500	92.50	1,164,900,000	314,213	13,562,438	1,178,776,651
Union Twp.	969,171,800	56.03	1,729,737,284	32,614	21,019,825	1,750,789,723
Westfield Town	1,153,211,900	95.44	1,208,310,876	3,077	13,338,915	1,221,652,868
Winfield Twp.	1,391,700	33.93	4,101,680	....	27,867	4,129,547
Totals	$10,700,883,982	71.79%	$14,906,236,833	$12,605,103	$149,570,562	$15,068,412,498

*Exclusive of Class II Railroad Property

Warren County, 1984 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Avarage Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$ 69,607,650	60.45	$ 115,149,132	$ 1,267	$ 922,932	$ 116,073,331
Alpha Boro.	44,880,650	89.64	50,067,660	262	265,244	50,333,166
Belvidere Town	43,805,310	77.25	56,705,903	10,161	3,410,737	60,126,801
Blairstown Twp.	104,268,088	65.05	160,289,144	....	1,135,482	161,424,626
Franklin Twp.	52,594,367	88.92	59,147,961	166	934,299	60,082,426
Frelinghuysen Twp.	35,530,720	71.77	49,506,368	....	378,734	49,885,102
Greenwich Twp.	30,045,450	56.76	52,934,197	1,060	301,522	53,236,779
Hackettstown Town	205,177,725	98.82	207,627,732	476	4,346,898	211,975,106
Hardwich Twp.	34,303,080	86.46	39,675,087	....	336,435	40,011,522
Harmony Twp.	49,641,962	64.64	76,797,590	4,597	415,784	77,217,971
Hope Twp.	34,432,625	64.35	53,508,353	....	922,865	54,431,218
Independence Twp.	57,151,378	66.10	86,461,994	785	699,469	87,162,248
Knowlton Twp.	55,497,925	94.37	58,808,864	262	871,373	59,680,499
Liberty Twp.	31,676,121	61.86	51,206,145	152	220,073	51,426,370
Lopatcong Twp.	109,377,043	86.29	126,755,178	4,202	1,155,858	127,915,238
Mansfield Twp.	83,983,507	59.27	141,696,486	774	1,014,372	142,711,632
Oxford Twp.	23,573,890	71.87	32,800,737	....	342,481	33,143,218
Pahaquarry Twp.	67,950	13.33	509,752	....	15,546	525,298
Phillipsburg Town	207,104,610	84.06	246,377,123	360,525	5,408,378	252,146,026
Pohatcong Twp.	62,036,059	70.15	88,433,441	3,461	729,321	89,166,223
Washington Boro.	95,596,758	76.22	125,422,144	36,465	3,604,572	129,063,181
Washington Twp.	110,403,619	95.47	115,642,211	465	1,443,149	117,085,825
White Twp.	99,506,799	77.11	129,045,259	3,673	573,359	129,622,291
Totals	$1,640,263,286	77.20%	$2,124,568,461	$428,753	$29,448,883	$2,154,446,097

*Exclusive of Class II Railroad Property